

MATERIAL CHANGE REPORT

PURSUANT TO SECTION 7.1 OF NATIONAL INSTRUMENT 51-102

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

Miraculins Inc. (the "Company")
6 – 1250 Waverley Street
Winnipeg, Manitoba R3T 6C6

2. **Date of Material Change:**

December 23, 2013

3. **News Release:**

The Company issued a press release regarding the material change on December 23, 2013, a copy of which is attached hereto.

4. **Summary of Material Change:**

WINNIPEG, Manitoba – December 23, 2013 – Miraculins Inc. (TSX-V:MOM), ("Miraculins" or the "Company") a medical diagnostic company focused on acquiring, developing and commercializing diagnostic and risk assessment technologies for unmet clinical needs, announces that it has entered into an amending agreement to extend the CDN\$1,000,000 non-convertible secured loan (the "Loan") with Gretchen Ross (the "Lender") that was originally announced on October 13, 2011.

5. **Full Description Of Material Change:**

See attached Schedule "A".

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

Not Applicable.

7. **Omitted Information:**

Not Applicable

8. **Executive Officer:**

Christopher Moreau, Chief Executive Officer
Tel: (204) 453-1408

DATED at Winnipeg, Manitoba this 23rd day of December, 2013.

MIRACULINS INC.

Per: "Christopher Moreau"

Chris Moreau President & CEO

SCHEDULE "A"

Miraculins Announces Extension of Non-Convertible Secured Loan and Shares for Debt Settlement

WINNIPEG, Manitoba – December 23, 2013 – Miraculins Inc. (TSX-V:MOM), ("Miraculins" or the "Company") a medical diagnostic company focused on acquiring, developing and commercializing diagnostic and risk assessment technologies for unmet clinical needs, announces that it has entered into an amending agreement to extend the CDN\$1,000,000 non-convertible secured loan (the "Loan") with Gretchen Ross (the "Lender") that was originally announced on October 13, 2011.

The Loan has been extended by 6 months and will now mature on October 14, 2014. The Loan will continue to bear interest of 12% per annum, payable quarterly, and any overdue payment will bear additional interest at a rate of 6% per annum, for a combined interest rate of 18% per annum on any overdue payment. As consideration for the extension of the Loan, the Company will, subject to regulatory approval, issue to the Lender 1,000,000 common shares at a deemed price of \$0.05 per common share.

In addition, the Company announces that it has entered into a shares for debt agreement with the Lender pursuant to which, subject to regulatory approval, Miraculins will issue 1,268,055 of its common shares to the Lender at a deemed price of \$0.05 per common share to satisfy \$63,402.74 of outstanding interest payments related to the Loan.

All of the shares to be issued to the Lender will be subject to resale restrictions for a period of four months from the date of issuance under applicable securities legislation.

About Miraculins Inc.

Miraculins is a medical diagnostic company focused on acquiring, developing and commercializing non-invasive technologies for unmet clinical needs. A significant number of promising diagnostic opportunities remain un-commercialized because of the sizable gap between the discovery stage, when research institutions are typically involved, and the commercialization stage, when the larger commercial enterprises become interested. Miraculins has direct experience in bridging this gap. The Company's PreVu[®] POC Test is a revolutionary new coronary artery disease risk assessment technology that measures cholesterol levels in a patient's skin non-invasively, painlessly and without the need for fasting. The Company's Scout DS[®] system is the first non-invasive diabetes testing system designed to provide a highly sensitive and convenient method for measuring diabetes related biomarkers in the skin, the accumulation of which are accelerated by abnormal blood sugar levels and oxidative stress. Unlike current testing methods, a Scout DS[®] test requires no blood draw, no fasting, and no waiting for a lab result. The product has been used and validated in thousands of patients around the world. The Company's preeclampsia program is partnered with Alere Inc., one of the world's largest diagnostic companies. For more information visit www.miraculins.com

For More information, please contact:

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Neither the TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.

Caution Regarding Forward-Looking Information

Certain statements contained in this press release constitute forward-looking information within the meaning of applicable Canadian provincial securities legislation (collectively, “forward-looking statements”). These forward-looking statements include statements regarding the receipt of the necessary regulatory approvals to issue common shares to the Lender in order to complete the Loan extension and shares for debt transactions with the Lender. These forward-looking statements relate to, among other things, our objectives, goals, targets, strategies, intentions, plans, beliefs, estimates and outlook, including, without limitation, our anticipated future operating results, and can, in some cases, be identified by the use of words such as “believe,” “anticipate,” “expect,” “intend,” “plan,” “will,” “may” and other similar expressions. In addition, any statements that refer to expectations, projections or other characterizations of future events or circumstances are forward-looking statements.

These statements reflect management’s current beliefs and are based on information currently available to management. Certain material factors or assumptions are applied in making forward-looking statements, and actual results may differ materially from those expressed or implied in such statements. Important factors that could cause actual results to differ materially from these expectations include, among other things: Miraculins’ early stage of development, lack of product revenues and history of operating losses, uncertainties related to clinical trials and product development, rapid technological change, uncertainties related to forecasts, competition, potential product liability, additional financing requirements and access to capital, unproven markets, supply of raw materials, income tax matters, management of growth, partnerships for development and commercialization of technology, effects of insurers’ willingness to pay for products, system failures, dependence on key personnel, foreign currency risk, risks related to regulatory matters and risks related to intellectual property and other risks detailed from time to time in Miraculins’ filings with Canadian securities regulatory authorities, as well as Miraculins’ ability to anticipate and manage the risks associated with the foregoing. Additional information about these factors and about the material factors or assumptions underlying such forward-looking statements may be found in the body of this news release. Miraculins cautions that the foregoing list of important factors that may affect future results is not exhaustive. When relying on Miraculins’ forward-looking statements to make decisions with respect to Miraculins investors and others should carefully consider the foregoing factors and other uncertainties and potential events.

These risks and uncertainties should be considered carefully and prospective investors should not place undue reliance on the forward-looking statements. Although the forward-looking statements contained in this press release are based upon what management believes to be reasonable assumptions, Miraculins cannot provide assurance that actual results will be consistent with these forward-looking statements. Miraculins undertakes no obligation to update or revise any forward-looking statement.

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