

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, is pleased to announce today that it has filed pre-submission documentation with the USFDA (United States Food and Drug Administration) for its Scout DS[®] System towards securing its ultimate marketing clearance in the United States.

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 Files Pre-submission Documentation with the USFDA for its Scout DS[®] Diabetes Testing Technology

*Application Begins Formal Process for Seeking
Marketing Clearance for Test in the United States*

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, is pleased to announce today that it has filed pre-submission documentation with the USFDA (United States Food and Drug Administration) for its Scout DS[®] System towards securing its ultimate marketing clearance in the United States.

The Scout DS[®] is the world's first non-invasive and highly-sensitive test designed to measure diabetes related biomarkers in the skin. It does not require a blood draw or fasting and generates a result in as little as 80 seconds. The Scout DS[®] uses visible light to measure the optical signature of fluorescent biomarkers in the skin, the accumulation of which are accelerated by abnormal blood sugar levels and oxidative stress.

The pre-submission documentation filing is the first formal step by Miraculins in establishing a clinical and regulatory plan for the regulatory clearance of the Scout DS[®] in the United States. Based on feedback from this cooperative process with the FDA, Miraculins will develop appropriate study protocols in support of FDA marketing clearance.

"This is an important milestone for our Company as we begin to implement our plans for the Scout DS[®] globally," said Christopher J. Moreau, President and Chief Executive Officer for Miraculins Inc. "We look forward to working cooperatively with the FDA as the new owners of the technology and bringing new energy and resources towards establishing a pathway for Scout DS[®] marketing clearance in the important U.S. market, where we believe the measurement of diabetes related biomarkers in the skin can have a considerable impact on the fight against the type 2 diabetes epidemic."

A Pre-Submission is defined as a formal written request from an applicant for feedback from the FDA to be provided in the manner of a formal response. A Pre-Submission is appropriate when the FDA's feedback on specific questions is necessary to guide product development and/or the application preparation. The Pre-Submission program is intended to allow applicants the opportunity to obtain targeted FDA feedback in response to specific questions related to product development. For more information on the Pre-Submission Program, visit the FDA website at <http://www.fda.gov>.

It is expected that more than 500 million people globally could be affected by diabetes by the year 2030. Almost 26 million people in the U.S. are presently estimated to have diabetes, with 7 million of these being undiagnosed. A further estimated 80 million people in the U.S. are pre-diabetic, with approximately 90% of these being completely unaware of their condition.

About the Scout DS[®] System

The 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.

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 the Company's plans to file a pre-submission with the FDA prior to the end of the current calendar year, the Company's anticipated future revenues, the Company's marketing efforts within the retail pharmacy and workplace settings, the Company's expectations regarding the opportunities in foreign markets, especially the United States, the Company's plans to negotiate a licensing agreement for its technology for China, the Company's plans to establish a formal medical advisory board, the Company's plans to transition its manufacturing to a contract manufacturer, and the Company's ongoing review of its public relations efforts and educational initiatives. 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 and the ability of the Company to obtain additional financing necessary to achieve its plans, activities and goals, 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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