

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

NASS VALLEY GATEWAY LTD.
575-1111 West Hastings Street
Vancouver, BC V6E 2J3
Telephone: (604) 685-4170

Item 2. Date of Material Change

March 5, 2013

Item 3. News Release

The News Release was disseminated via Canada Newswire and submitted to the CNSX.

Item 4. Summary of Material Change

Nass Valley Gateway Ltd. ("Nass Valley") announces that following its announcement of October 30, 2012, its subsidiary, M-Wave EnviroTech Inc. has successfully qualified installation and operation of its first M-Wave Unit within the premises of its joint venture partner Imperial Cedar Products Ltd.

M-Wave EnviroTech has initiated the design of a larger scale M-Wave unit for its subsidiary MWE-BC01 Inc to accommodate an already identified additional demand for M-Wave dried products.

Item 5. Full Description of Material Change

See news release, a copy of which is attached hereto, as Schedule "A".

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

Not applicable.

Item 7. Omitted Information

Not applicable.

Item 8. Executive Officer

Dieter Peter
Chief Executive Officer
(604) 685-4170

Item 9. Date of Report

Dated at Vancouver, BC, this 5th day of March, 2013.

Nass Valley Gateway Ltd.
Per: "Dieter Peter"
President & CEO



NASS VALLEY GATEWAY Ltd.

Trading Symbols

CNSX: NVG

Deutsche Borse, Frankfurt: 3NVN

Germany: WKN A1JVHM/

ISIN

CA6315202029

Website: www.nassvalleygateway.com

News Release

NASS VALLEY ANNOUNCES SUCCESSFUL TEST RUNS OF ITS FIRST STATE OF THE ART M-WAVE SYSTEM UNIT IN BC, CANADA

March 5th, 2013, Vancouver, British Columbia – M-Wave EnviroTech Inc. (“MWE”), a subsidiary of Nass Valley Gateway Ltd. (“Nass Valley”) announces that following its announcement of October 30, 2012, its subsidiary M-Wave EnviroTech Inc. (“MWE”) has successfully qualified installation and operation of its first M-Wave Unit within the premises of its joint venture partner Imperial Cedar Products Ltd (“ICP”). Initial tests and pilot runs during February were successful in proving the MWE’s claim that the M-Wave System is a superior, environmentally-friendly, drying technology for wood products compared to the traditional Kiln drying systems presently used within the industry. This first M-Wave unit will initially be used by M-Wave System BC01 Inc (“MWE-BC01”) for smaller production runs of cedar shingles and also as the Company’s demonstration unit to prove the efficiency of the M-Wave System for custom drying of all soft and hard wood products used in the housing construction industry.

M-Wave EnviroTech has initiated the design of a larger scale M-Wave unit for its subsidiary MWE-BC01 Inc to accommodate an already identified additional demand for M-Wave dried products. This demand was identified after the analysis of test runs of cedar feed-stock of different quality and moisture content. The increased demand is for the production of dry, quality re-edged and re-buttet, grooved, sanded shingles, as well as specialty cut and then primed and pre-stained shingles and shakes for the local and export markets. This second M -Wave unit is anticipated to be delivered and in production during the summer of 2013.

To facilitate the day to day co-operational efficiency of MWE’s management with its partner, Vixon Technology Ltd (“Vixon”), the Company has moved its operational offices and MWE’s office into the facilities of Vixon, located at 8877 Odlin Crescent, Unit 120, Richmond, BC, V6X 3Z7.

ABOUT NASS VALLEY GATEWAY LTD.

Since 2011, Nass Valley is focused on developing, marketing and establishing environmentally responsible Energy Converting and Waste Disposal Technology, through its subsidiary, Global Environomic Systems Corp. (“GSC”). Nass Valley progressed in 2012 on specific multiwave technology applications through its wholly owned subsidiary, M-Wave EnviroTech Inc. which has installed North America’s first demonstration and production unit in British Columbia, Canada. Nass Valley views both of its environmentally responsible technologies as State Of The Art technologies and very complementary to each other.

Nass Valley Gateway and its subsidiaries are devoted to building value for their shareholders and employees, contributing to the improvement of the communities in which they operate through employment creation, and implementing sustainable practices designed to preserve and enhance our environment.

For further information please contact:

Dieter Peter
President & CEO
Phone: 604-630-6803

The CNSX has not reviewed, and does not accept responsibility for the adequacy or accuracy of the contents of this news release.