

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1: Name and Address of Reporting Issuer

NanoStruck Technologies Inc. (the "Company")
2660 Meadowvale Blvd., Suite 6B
Mississauga, ON L5N 6M6

Item 2: Date of Material Change

May 20, 2014.

Item 3: News Release

A news release was issued and disseminated on May 20, 2014 and filed on SEDAR (www.sedar.com).

Item 4: Summary of Material Changes

The Company announced a new sales contract with Buttcon Limited, a Canadian general contractor specializing in industrial, commercial, institutional and high-rise residential construction. The Company will supply a wastewater treatment plant for Metrolinx, the public transportation agency for the Greater Toronto and Hamilton Area, which operates the regional public transit service, GO Transit.

Item 5: Full Description of Material Change

The Company announced a new sales contract with Buttcon Limited, a Canadian general contractor specializing in industrial, commercial, institutional and high-rise residential construction. The Company will supply a wastewater treatment plant for Metrolinx, the public transportation agency for the Greater Toronto and Hamilton Area, which operates the regional public transit service, GO Transit.

Bundeep Singh Rangar, Chairman of the Board commented, "We are delighted to collaborate with a company that works closely with the regional public transit service for the Greater Toronto and Hamilton Area." Today's announcement paves the way for the Company to look at further revenue generation opportunities from the mass transit sector.

The contract is for the supply of a plant to treat wastewater at the GO Transit Halton Hills Bus Facility just outside Toronto, Ontario. The plant, which utilizes NanoStruck's proprietary NanoPure technology, removes aliphatic and aromatic hydrocarbons, oils, grease, xylene, benzene, toluene and phosphates from detergents, all of which are present in the wastewater produced at the GO Transit facility as a result of pressure washing of buses and trucks. The objective is to meet or exceed environmental standards for the release of the water or re-use it for washing the buses.

The GO Transit Halton Hills facility operates a bus wash, a larger version of a commonly used car wash. GO Transit is the regional public transit service for the Greater Toronto and Hamilton Area (GTHA). It is an operating division of Metrolinx, an agency of the Government of Ontario, with overall responsibility for integrative transportation planning within the GTHA.

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

Not applicable.

Item 7: Omitted Information

None.

Item 8: Executive Officer

For further information, please contact:

Raj Kurichh, Chief Marketing Officer at (905) 813-0900

Item 9: Date of Report

May 20, 2014.