

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1 Name and Address of Company

Magna Resources Ltd. (MNA: CSE) (MGRZF:OTCQX)
1100 – 1111 Melville Street
Vancouver, BC V6E 3V6

Item 2 Date of Material Change

February 18, 2014

Item 3 News Release

On February 18, 2014, a news release was issued and filed with SEDAR, CSE and OTCQX.

Item 4 Summary of Material Change

Magna Resources Ltd. (the “Company”) is pleased to announce that the U.S. Bureau of Land Management (“BLM”) has approved and granted to the Company 14 Federal Potash Prospecting Permits (“Permits”). Formal receipt of these Permits enables the Company to initiate and complete a resource delineation drill program on the Company’s 100% optioned Green River Potash Project (“Project”) in the known potash producing Paradox Basin, Utah.

In connection with the granting of the Permits, and pursuant to the option agreement as amended among Sweetwater River Resources LLC, John Glasscock, Kent Ausburn, American Potash LLC and the Company, the Company has issued a first tranche of 200,000 common shares to each of John Glasscock and Kent Ausburn. In addition, 20,000 common shares were issued to Transmax Investing as a finder’s fee. Upon issuance of these shares, the Company has 54,299,232 common shares issued and outstanding.

Item 5 Full description of Material Change

Refer to the news release 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

No information has been omitted.

Item 8 Executive Officer

The following executive officer of the Company is knowledgeable about the material change and may be contacted regarding the change:

Mike Sieb, President

604.558.4955

Item 9

Date of Report

February 18, 2014

SCHEDULE A

NEWS RELEASE

Magna Resources Receives Federal Potash Permits Green River Potash Project, Utah

Vancouver, B.C., February 18, 2014. Magna Resources Ltd. (MNA:CSE – MGRZF:OTCQX) (the “Company” or “Magna”) is pleased to announce that the U.S. Bureau of Land Management (“BLM”) has approved and granted to the Company 14 Federal Potash Prospecting Permits (“Permits”). Formal receipt of these Permits enables the Company to initiate and complete a resource delineation drill program on the Company’s 100% optioned Green River Potash Project (“Project”) in the known potash producing Paradox Basin, Utah.

“The receipt of the physical permits is a momentous milestone that represents a critical juncture in the evolution of the Company. All the preparatory behind-the-scenes efforts by the Company during the last two years have now set the stage for substantial advancement and growth planned for the next two years. Combined with the apparent strengthening of and re-invigorated attention to the potash sector, the Company is anticipating an exciting period ahead” states Mike Sieb, President of Magna Resources.

The BLM has formally signed and delivered the Permits to the Company through its wholly owned subsidiary, American Potash LLC., effective March 01, 2014. Issuance of the Permits allows the Company to initiate and complete a resource delineation drill program on the Project consisting of four drill holes on Federal land and four drill holes on Utah State land. The drill program is designed to delineate the Cycle 5 potash horizon that underlies most to all of approximately 35,000 acres (14,150 hectares) of the northern portion of the Project area. This portion of the Project area is projected to contain between 600 million and 1 billion tonnes of sylvinitic with an average grade ranging between 19% and 29% eKCl* (“Exploration Target”).

The Company’s plan over the next 24 months is clearly defined, comprising significant forthcoming activity that includes completion of an 8-hole resource delineation drill program, a Mineral Resource estimate (as defined under National Instrument 43-101) and a preliminary economic assessment (“PEA”).

In connection with the granting of the Permits, and pursuant to the option agreement as amended among Sweetwater River Resources LLC, John Glasscock, Kent Ausburn, American Potash LLC and the Company, the Company has issued a first tranche of 200,000 common shares to each of John

Glasscock and Kent Ausburn. In addition, 20,000 common shares were issued to Transmax Investing as a finder's fee. Upon issuance of these shares, the Company has 54,299,232 common shares issued and outstanding.

Green River Potash Project

The Project is situated in the known potash producing Paradox Basin, Utah, which contains a stratigraphic sequence of evaporite salt layers that are the potash source for the United States' sole solution mining potash operation, the Cane Creek potash mine. The Cane Creek mine has historically and is currently exploiting Potash Cycle 5, which underlies and extends throughout the Project area and is the Company's primary exploration target.

Preliminary analysis of gamma log responses from down-hole electric log ("**e**log") data, from 33 local and regional oil and gas wells, demonstrates that Potash Cycle 5 is a near basin-wide extensive sylvite-sylvinitic bed that exhibits lateral continuity, thickness and high grade across the northern portion of the Project area.

The Company's technical report on the Project by Agapito Associates Inc.*** (the "**Report**") classifies Cycle 5 as a NI 43-101 exploration target projected to contain between 600 million and 1 billion tonnes of sylvinitic with an average grade ranging between 19 and 29% eKCl*, assuming a bed thickness cut-off of 2.0 m and a composite grade cut-off of 15.8% eKCl* (the "**Exploration Target**"). Cycle 5 ranges between 1,200 and 1,900 m depth at the Project.

Table 1: Summary of the Cycle 5 Exploration Target**

	Range
Average grade (% eKCl*)	19 – 29
Average thickness (m)	2.5 – 5.0
Tonnage (Mt)	600 – 1,000

Target cut-offs: 15.8% eKCl bed composite grade and 2.0 m bed thickness.

* The prefix 'e' in eKCl indicates that the grade was estimated utilizing the response from the gamma ray log surveys and was not measured from chemical analysis of the core.

** It should be noted that Exploration Targets are conceptual in nature and there has been insufficient exploration to define them as Mineral Resources, and, while reasonable potential may exist, it is uncertain whether further exploration will result in the determination of a Mineral Resource under NI 43-101. The Exploration Target stated in the Report is not being reported as part of any Mineral Resource or Mineral Reserve.

*** The Report was prepared by Vanessa Santos, Chief Geologist with Agapito and a Licensed Professional Geologist in the State of South Carolina, and Registered Member of the Society for Mining, Metallurgy, and Exploration, and Leo Gilbride, Senior Consultant with Agapito and a

licensed Professional Engineer in the State of Colorado, each of which are qualified persons as defined by and independent of the Company for the purposes of National Instrument 43-101; and have reviewed the related scientific and technical information in this press release.

The specific data referred to in the Report was obtained from historical sources believed to be reliable but which have not and cannot be verified. For additional details regarding the Project, the Report and the Exploration Target, refer to the Company's press release dated May 30, 2012 or the Company's website: www.magnaresourcesltd.com

The Report is available under the Company's profile on the System for Electronic Document Analysis and Retrieval (SEDAR).

About the Company

Magna Resources Ltd. is dedicated to the acquisition and development of potash mineral deposits in the USA and elsewhere. The Company, through a wholly owned subsidiary, American Potash LLC, a Nevada limited liability corporation, holds certain State potash leases and an option in respect of certain federal potash prospecting permit applications in the State of Utah that constitute the Green River Potash Project, host to a significant potash Exploration Target.

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

Statements in this press release other than purely historical information should not be relied upon, including statements relating to the Company's future plans and objectives or expected results, are "Forward-Looking Statements" within the meaning of Section 21E of the United States Securities Exchange Act of 1934, as amended and Canadian securities laws. Forward Looking Statements are based on numerous assumptions and are subject to all of the risks and uncertainties inherent in the Company's business, including risks inherent in resource exploration and development, and the Company's ability to raise financing. As a result, actual results may vary materially from those described in the Forward Looking Statements.