

Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

ACME Resources Corp.
Suite 200 – 20 Adelaide Street East
Toronto, ON
M5C 2T6

Item 2 Date of Material Change

March 29, 2016

Item 3 News Release

A news release was disseminated through the facilities of Newsfile Corp. on March 31, 2016, and subsequently filed on SEDAR. A copy of the news release is attached hereto.

Item 4 Summary of Material Change

ACME Resources Corp. (“**ACME**”) announced that it has amended its original letter of intent dated December 7, 2015, (the “**LOI**”), with Hantian Labs Limited, a private UK corporation (“**Hantian**” or “**Hantian Labs**”), for a business transaction that will result in a reverse take-over of ACME by Hantian, and the listing or trade of the shares of the resulting issuer (the “**Resulting Issuer**”) on the TSX Venture Exchange (“**TSXV**”) (the “**Transaction**”). The LOI was originally announced on December 11, 2015. The LOI was subsequently amended on January 28, 2016 (the “**First Amendment**”) and a news release to this fact was disseminated on January 29, 2016.

ACME and Hantian have now agreed to extend the settlement of a Definitive Agreement until July 31, 2016 and the closing of the Transaction until October 31, 2016. As per the First Amendment, the LOI was to terminate in the event the parties failed to enter into a Definitive Agreement on or prior to March 31, 2016, unless a later date was otherwise mutually agreed to by the parties.

The Transaction is subject to TSXV approval and is intended to constitute the Qualifying Transaction of ACME as such term is defined in Policy 2.4 of the TSXV. It is intended that the Transaction shall be completed by way of a definitive merger, amalgamation or share exchange agreement, provided however that, by mutual agreement, the parties may revise the structure to comply with all necessary legal and regulatory requirements, to minimize or eliminate any adverse tax consequences or to increase cost effectiveness. The Transaction is intended to result in a reverse take-over of ACME by Hantian’s shareholders. The Transaction will not be a Non Arm’s Length Qualifying Transaction, as defined in the policies of the TSXV and, as such, it is not anticipated that the approval of the shareholders of ACME will be required.

Item 5 Full Description of Material Change

ACME announced on December 11, 2015 that it entered into a letter of intent dated December 7th, 2015 with Hantian, a private UK corporation, for a business transaction that will result in a reverse take-over of ACME by Hantian, and the listing or trade of the shares of the resulting issuer on the TSXV. ACME and Hantian have now agreed to extend the settlement of a Definitive Agreement until July 31, 2016 and the closing of the Transaction until October 31, 2016 (the “**Second Amendment**”). As per the First Amendment, the LOI was to terminate in the event the parties failed to enter into a Definitive Agreement on or prior to March 31, 2016, unless a later date was otherwise mutually agreed to by the parties.

The Transaction is subject to TSXV approval and is intended to constitute the Qualifying Transaction of ACME as such term is defined in Policy 2.4 of the TSXV. It is intended that the Transaction shall be completed by way of a definitive merger, amalgamation or share exchange agreement, provided however that, by mutual agreement, the parties may revise the structure to comply with all necessary legal and regulatory requirements, to minimize or eliminate any adverse tax consequences or to increase cost effectiveness. The Transaction is intended to result in a reverse take-over of ACME by Hantian’s shareholders. The Transaction will be an Arm’s Length Qualifying Transaction, as defined in the policies of the TSXV and, as such, it is not anticipated that the formal approval of the shareholders of ACME will be required.

Terms of the Agreement

ACME and Hantian have agreed to use all commercially reasonable efforts to close the Transaction by October 31, 2016. The LOI will terminate in the event the parties fail to enter into a definitive agreement on or prior to July 31, 2016, unless a later date is otherwise mutually agreed to by the parties.

Pursuant to the Transaction, ACME shares will be issued to the holders of Hantian shares in exchange for all of the issued and outstanding Hantian shares on the basis of one ACME share for each Hantian share (the “**Exchange Ratio**”).

Capitalization

ACME is incorporated under the *Business Corporations Act* (Ontario). As of the date hereof, ACME has 4,101,950 common shares issued and outstanding and 247,168 stock options outstanding.

Hantian is a privately held corporation existing under the laws of the United Kingdom and, as of the date hereof, has 10,000,000 common shares issued and outstanding.

Conditions for Closing

The LOI provides that closing of the Transaction is subject to several conditions including, among other things: (i) receipt of all regulatory approvals, including that of the TSXV; (ii) completion of due diligence and obtaining requisite corporate approval of the various

transactions contemplated by the Transaction from the directors and shareholders of Hantian and the directors of ACME, as applicable; and (iii) closing of the Financing, as described below.

On completion of the Transaction, ACME will issue up to 10,000,000 common shares at a deemed price of \$0.10 to the securityholders of Hantian in exchange for all of the issued and outstanding securities of Hantian.

Financing

On the closing of the Transaction, ACME will complete a concurrent non-brokered private placement (the “**Concurrent Financing**”) of units for minimum gross proceeds of \$350,000 and maximum proceeds of \$500,000 at a price of \$0.10 per unit consisting of one ACME Common Share. A finder’s fee will be payable to registered dealers in respect of subscribers who are referred to ACME and who participate in the Concurrent Financing, on the basis of an 8% cash fee and 8% finder’s warrants (up to 400,000 finder’s warrants), with each finder’s warrant exercisable to purchase one ACME common share at a price of \$0.10 for a period of 12 months.

See attached news release for further details.

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

Not applicable

Item 7 Omitted Information

Not applicable

Item 8 Executive Officer

Inquiries with respect to the material change referred to herein may be made to:

Paul R. Ankcorn, Chief Executive Officer
Telephone: (416) 360-8006

Item 9 Date of Report

This report is dated as of the 5th day of April, 2016.