

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

1. **Name and Address of Company:**

SGX Resources Inc. (the "Company")
646 Erin Street
Winnipeg, MB R3G 2V9

2. **Date of Material Change:**

December 28, 2012

3. **News Release:**

The Company disseminated a press release regarding the material change on December 28, 2012 and subsequently filed it on SEDAR.

4. **Summary of Material Change:**

On December 28, 2012, the Company issued 1,962,000 flow-through units (the "Units") at a price of \$0.35 per Unit for aggregate gross proceeds of \$686,700. Each Unit was comprised of one common share of the Corporation issued as a "flow-through share" within the meaning of the *Income Tax Act* (Canada) and one half of one common share purchase warrant (a "Warrant"). Each whole Warrant entitles the holder thereof to purchase one common share of the Corporation at a price of \$0.45 per share until the date that is two years from the date of issuance.

5. **Full Description Of Material Change:**

See attached Schedule "A".

6. **Reliance on subsection 7.1(2) of National Instrument 51-102:**

Not Applicable.

7. **Omitted Information:**

Not Applicable.

8. **Executive Officer:**

Dale Ginn, President and Chief Executive Officer
Tel: (204) 772-9149

9. **Date of Report:**

DATED at Winnipeg, Manitoba, this 28th day of December, 2012.

SGX RESOURCES INC.

Per: "Gary McDonald"
Gary McDonald, Chief Financial
Officer

SCHEDULE "A"

**PRESS RELEASE
FOR IMMEDIATE RELEASE
December 28, 2012**

SGX Announces Closing of Private Placement

Dale Ginn, President and CEO of SGX Resources Inc. (Winnipeg, Manitoba) (TSX-V: SXR) (the "Company") is pleased to announce that the Company has completed the third tranche of its private placement offering (the "Offering") of flow-through units (the "Units") of the Company. The first two tranches of the Offering were brokered by a syndicate of agents led by Primary Capital Inc. and M Partners Inc. and including Stonecap Securities Inc. and the third tranche was non-brokered. At the closing of the third tranche, the Company issued 1,962,000 Units at a price of \$0.35 per Unit for aggregate gross proceeds of \$686,700. The aggregate number of Units issued by the Company in the first, second and third tranches of the Offering was 14,386,200 for aggregate gross proceeds of \$5,035,170.

The Units each consist of one flow-through common share and one half of one non-flow-through common share purchase warrant of the Company ("Warrant") with each whole Warrant exercisable into one common share of the Company at a price of \$0.45 for a period of 24 months following the date of issuance.

At the closing certain finders who assisted the Company with the Offering received a fee equal to 6% of the gross proceeds of the Offering.

All securities issued are subject to a hold period of four months and a day from the date of issuance in accordance with applicable securities laws. The securities issued by the Company in the first tranche of the Offering are subject to a hold period expiring on April 7, 2013. The securities issued by the Company in the second tranche of the Offering are subject to a hold period expiring on April 21, 2013. The securities issued by the Company in the third tranche of the Offering are subject to a hold period expiring on April 29, 2013.

The gross proceeds from the sale of the Units shall be used for Canadian exploration expenses on the mineral properties of the Company.

These securities being offered have not been and will not be registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act") and may not be offered or sold in the United States or to, or for the benefit of, U.S. persons (as defined in Regulation S under the U.S. Securities Act) absent registration or an applicable exemption from registration requirements. This release does not constitute an offer for sale of securities in the United States.

For further information contact Dale Ginn, CEO at (204) 794-5818, Investor Relations at 1-888-749-4621 or visit <http://www.sgxresources.com>. A copy of this press release will be made available on the Company's website and will be filed with SEDAR.

NOTE: The information in this release may contain forward-looking information under applicable securities laws. This forward-looking information is subject to known and unknown risks, uncertainties and other factors that may cause actual results to differ materially from those implied in the forward-looking information.

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 the contents of this News Release.

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