

51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Issuer

KR Investment Ltd. (the “Issuer”)
Suite 1601, 1166 Alberni Street
Vancouver, British Columbia, V6E-3Z3

Item 2 Date of Material Change

September 18, 2015

Item 3 News Release

The Issuer disseminated a press release dated September 18, 2015 through Stockwatch and Marketwire

Item 4 Summary of Material Change

The Issuer announced that the board of directors have authorized and approved a proposed consolidation of the Issuer’s issued and outstanding common shares on the basis of one (1) post-consolidated common share for eight (8) pre-consolidated common shares.

Item 5 Full Description of Material Change

Pursuant to a director’s resolution dated September 18, 2015, the Issuer’s board of directors have authorized and approved a proposed consolidation of the Issuer’s issued and outstanding common shares on the basis of one (1) post-consolidated common share for eight (8) pre-consolidated common shares. The Issuer currently has 24,100,000 common shares issued and outstanding (pre-consolidation). Upon completion of the consolidation, it is expected that the number of issued and outstanding common shares will be approximately 3,012,500.

See the attached news release.

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

Not applicable

Item 7 Omitted Information

No information has been omitted on the basis that it is confidential information.

Item 8 Executive Officer

To obtain further information contact S. John Kim, the Chief Executive Officer of the Issuer, at 604-639-0817.

Item 9 Date of Report

September 25, 2015

**NOT FOR DISSEMINATION IN THE UNITED STATES OR
FOR DISTRIBUTION TO U.S. WIRE SERVICES**

**KR INVESTMENT LTD.
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FOR IMMEDIATE RELEASE

TSX-V symbol: KR

KR Investment Ltd. Announces Share Consolidation

September 18, 2015 – Vancouver, British Columbia. KR Investment Ltd. (TSX.V – KR) (the “Company”) announces that the board of directors have authorized and approved a proposed share consolidation (the “Consolidation”) of the Company’s fully paid issued and outstanding common shares. Pursuant to the Consolidation, each shareholder would receive one (1) post-consolidated common share of the Company for each eight (8) pre-consolidated common shares of the Company. The Consolidation was authorized and approved by the board of directors pursuant to a resolution dated September 18, 2015. The Consolidation is subject to acceptance by the TSX Venture Exchange.

There are currently 24,100,000 common shares of the Company issued and outstanding. If the Consolidation is implemented, there would be approximately 3,012,500 common shares issued and outstanding. The board of directors considered and approved the Consolidation on the basis that the existing share structure was not conducive to attracting additional equity financing to facilitate the Company’s operations and business plan. The Company’s name will remain unchanged.

ON BEHALF OF THE BOARD OF DIRECTORS

“S. John Kim”

S. John Kim

President, Chief Executive Officer and Director

The TSX Venture Exchange has not reviewed and does not accept responsibility for the accuracy or adequacy of this release. Neither the TSX Venture Exchange nor its Regulation Service Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.

This news release does not constitute an offer to sell or solicitation of an offer to buy any of the securities in the United States. The securities have not been and will not be registered under the United States Securities Act of 1933, as amended (The “U.S. Securities Act”) or any state securities laws and may not be offered or sold within the United States or to a U.S. person unless registered under the U.S. Securities Act and applicable state securities laws or an exemption from such registration is available.