

## FORM 51-102F3

### MATERIAL CHANGE REPORT

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

NSS Resources Inc. (the “Company”)  
Suite 206 595 Howe Street  
Vancouver, BC V6C 2T5

**Item 2. Date of Material Change**

October 26, 2017.

**Item 3. News Release**

News release was disseminated on October 26, 2017 via a Canadian news wire service. A copy of the news release has been filed on SEDAR.

**Item 4. Summary of Material Change**

The Company has changed its name and has filed an updated Form 2A listing statement and related documents with the Canadian Securities Exchange.

**Item 5. Full Description of Material Change**

**5.1 Full Description of Material Change**

The Company announce that its name change has become effective today and that it has filed an updated Form 2A listing statement and related documents with the Canadian Securities Exchange (“CSE”). The Company’s new trading symbol on the CSE is UPCO.

**About Upco Systems Inc.**

Upco’s wholly-owned subsidiary, Upco Systems Inc., operates primarily in the telecommunications industries as a licensed Global Telecom Carrier within the international VoIP (voice over IP) wholesale business with its main reportable business segment being wholesale international long distance traffic termination. Upco Systems Inc. has also designed a software application for IOS and Android, similar to SKYPE and WHATSAPP, that will enable fully secure communications, social media, namely connecting users and sharing pictures, locations, international airtime top up, International and national calls and chatting. Please visit [www.upcosystems.com](http://www.upcosystems.com) for further information.

**5.2 Disclosure for Restructuring Transactions**

Not applicable.

**Item 6. Reliance on Subsection 7.1(2) of National Instrument 51-102**

The Company is not relying on subsection 7.1(2) of National Instrument 51-102.

**Item 7. Omitted Information**

There is no omitted information.

**Item 8. Executive Officer**

For further information, please contact:

Jag Sandhu - Vice President, Corporate Development Tel. 778.218.9638.

**Item 9. Date of Report**

October 30, 2017.