

Form 51-102F3

Material Change Report

Item 1. Name and Address of Company

Nass Valley Gateway Ltd. (the “Company” or “NVG”)
1140-13700 Mayfield Place
Richmond, BC
V6V 2E4

Item 2. Date of Material Change

December 5, 2017

Item 3. News Release

The News Release dated December 7, 2017 was disseminated via Canada Newswire and posted on SEDAR and the CSE website.

A copy of the News Release is attached as Schedule “A”.

Item 4. Summary of Material Change

The Company provided an update on its directors, officers and committees, announced the reappointment of Manning Elliott LLP as the Company’s auditors for the ensuing year, and announced that the Company’s shareholders had passed resolutions approving the minutes of the Company’s Special Shareholders’ Meeting held on April 4, 2017 and ratifying the Company’s stock option plan.

The Company also announced the grant of 560,000 three-year incentive stock options to directors, officers and employees at an exercise price of \$0.10.

Item 5. Full Description of Material Change

For a full description of the material change, see Schedule “A”.

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

The following Senior Officer of the Company is available to answer questions regarding this report:

Dieter Peter
Chief Executive Officer
(604) 278-1132

Item 9. Date of Report

Dated at Richmond, BC, this 14th day of December, 2017.

NASS VALLEY GATEWAY LTD.

Per: "Dieter Peter"
Dieter Peter
President & CEO



NASS VALLEY GATEWAY Ltd.

Trading Symbols
CSE: NVG
Deutsche Borse, Frankfurt: 3NVN
Germany: WKN A1JVHM/
ISIN CA6315202029
www.nassvalleygateway.com

NEWS RELEASE

CORPORATE UPDATE

Richmond, BC, Canada – December 7, 2017

Nass Valley Gateway Ltd. (the “Company” or “Nass Valley”) wishes to announce that at its Annual General Meeting (the “AGM”) held on Tuesday, December 5, 2017, Messrs. Dieter Peter, Andrew von Kursell, Eric Peter-Kaiser and Milo Filgas were re-elected as Directors of the Company and Manning Elliott LLP, Chartered Accountants were re-appointed as the Company’s auditors. The Company’s shareholders also passed resolutions approving the minutes of the Company’s Special Shareholders’ Meeting held on April 4, 2017 and ratifying the Company’s stock option plan, which is a rolling 10% plan.

At the board meeting held immediately after the AGM, the following officers and committee members were appointed:

Officers

President & CEO
Interim Chief Financial Officer
Corporate Secretary

Dieter Peter
Eric Peter-Kaiser
Michael Kelm

Audit Committee

Andrew von Kursell
Eric Peter-Kaiser
Milo Filgas

Advisory Committee

James Elliott

The Company also granted an aggregate of 560,000 incentive stock options to its officers, directors and employees at an exercise price of \$0.10 per share. The options are granted for a three-year period and the grant is subject to vesting provisions.

We seek Safe Harbor.

For further information please contact:
Dieter Peter, President & CEO
Phone: 604-278-1135

Neither the CSE nor its Regulation Services Provider has reviewed or accepts responsibility for the adequacy or accuracy of the contents of this news release.