

Form 51-102F3

Material Change Report

Item 1. Name and Address of Company

Nass Valley Gateway Ltd. (the “Company”)
#170-422 Richards Street
Vancouver, BC
V6B 2Z4

Item 2. Date of Material Change

March 9, 2018

Item 3. News Release

The News Release dated March 13, 2018 was disseminated via Canada Newswire and filed on SEDAR.

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

Item 4. Summary of Material Change

The Company announced that it has terminated the agreements with IXI Treasury Holdings Ltd. and IXI Ventures PLC respectively as the requested audited financials in order to verify the to be acquired assets were not supplied.

The Company also announced that it had entered into a non-binding Letter of Intent, dated March 9, 2018, as basis for a Definitive Acquisition and Share Exchange Agreement, with Advanced Bioceutical Limited, a New Jersey Limited Liability Company.

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) or (3) 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) 617-6794

Item 9. Date of Report

Dated at Vancouver, BC, this 16th day of March, 2018.

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

Termination of asset purchase agreements with “ITHL” and “IXIVP” and execution of LOI with Advanced Bioceuticals Limited

Vancouver, BC, Canada – March 13, 2018

Nass Valley Gateway Ltd. (the “Company” or “Nass Valley”), trading on the Canadian Securities Exchange (“CSE”) under the trading Symbol “NVG” and on Deutsche Borse, Frankfurt under the trading Symbol 3NVN, wishes to announce that it has terminated the agreements with IXI Treasury Holdings Ltd. (“ITHL”) and IXI Ventures PLC (“IXIVP”) which were announced by the Company on March 2, 2017 and September 27, 2017 respectively as the requested financial statements, audited by a qualified international audit firm, to verify the to be acquired assets, were not supplied. The reader is encouraged to visit the Company’s monthly progress reports since 2017 on the Canadian Securities Exchange (“CSE”) website <http://thecse.com/en/listings/cleantech/nass-valley-gateway-ltd>.

Nass Valley is pleased to announce that it has entered into a non-binding LOI, dated March 9, 2018, as basis for a Definitive Acquisition and Share Exchange Agreement (“DASE-Agr”) with Advanced Bioceutical Limited, a New Jersey Limited Liability Company (the “Target” or “ABL”) that upon completion will become a wholly owned subsidiary of Nass Valley as “Resulting Issuer”. The Acquisition will be a share exchange between the Resulting Issuer as Parent company and ABL as wholly owned subsidiary conditional upon Regulatory Approval.

ABL is engaged in the sale of Durable Medical Equipment (DME) and Cannabidiol (CBD) with zero THC content for internal use including CBD infused skin, bath, and body care products (the “ABL-Business”).

ABL’s business was mostly concentrated in the states of New York, New Jersey, and Florida for last 25 years serving patients throughout the US and its main operations are presently conducted through its wholly owned subsidiary, Pro-Thotics Technology Inc. (PTI). PTI had in 2017 a strong balance sheet and earnings, with audited revenues for 2017 in excess of C\$3.2 million. During PTI’s 25-year history, 200,000 patients located throughout the U.S. and Puerto Rico were provided relief from pain and medical issues through the purchase of PTI’s durable medical equipment products. Determined to expand upon this pain relief concept, ABL will aggressively continue to focus on the CBD marketplace as well as open offices in Maryland, Virginia, California and Washington, DC and expand its current New Jersey operations.

With its operations, presently conducted by PTI, in New York, New Jersey and Florida and its existing national marketing and advertising campaigns, ABL has action plans to establish inhouse manufactured CBD products, CBD infused skin, bath, and body care products to the U.S.



Upon the approval of the Canadian Securities Exchange (“CSE”), Nass Valley as Resulting Issuer will acquire 100 % of the outstanding shares of ABL including its subsidiaries in exchange for the issuance of newly issued common shares issued at ten cents Canadian dollars (C\$0.10) per share and equal to approximately 90 % of all of the issued and outstanding securities of the Resulting Issuer on a fully diluted basis. Based on a review of 12 public companies trading in Australia, Canada and the US an adjusted average to revenue and average market capitalization to EBITDA was calculated to determine a deemed value of C\$43,250,000 for the proposed acquisition of ABL and its subsidiaries.

Subsequent to the CSE approval, ABL and its subsidiary will be wholly owned by the Resulting Issuer with will include an existing, very experienced and knowledgeable management team. The proposed transaction will be considered a Reversed Take Over (“RTO”) under the rules of the CSE and as such will require shareholder approval or the written consent of more than 50% of a minimum of five registered shareholders for the final approval of the CSE.

Dieter Peter, President &CEO, commented: “This potential transaction will place the Company in a strong strategic position with a strong asset base and earnings and a tremendous upside potential within a very attractive market segment. I am therefore especially delighted that ABL’s young and experienced management team as major future shareholders agreed to join Nass Valley’s future management and Board of Directors and will bring tremendous value to the company’s future growing with their marketing and operational experience including financial management and risk estimations.”

The LOI is the basis for the shortly to be executed DASE-Agr. The Company’s shares have been halted for quite some time and will not resume trading at this time pending approval of the transaction by the CSE.

We seek Safe Harbor.

For further information please contact:
Dieter Peter, President & CEO
Phone: 604-617-6794

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.