Form 51-102F3
Material Change Report

PART 1 GENERAL INSTRUCTIONS AND INTERPRETATION

(a) Confidentiality

If this Report is filed on a confidential basis, state in block capitals "CONFIDENTIAL" at the beginning of the Report.

(b) Use of "Company"

Wherever this Form uses the word "company" the term includes other types of business organizations such as partnerships, trusts and other unincorporated business entities.

(c) Numbering and Headings

The numbering, headings and ordering of the items included in this Form are guidelines only. You do not need to include the headings or numbering or follow the order of items in this Form. Disclosure provided in response to any item need not be repeated elsewhere.

(d) Defined Terms

If a term is used but not defined in this Form, refer to Part 1 of National Instrument 51-102 and to National Instrument 14-101 *Definitions*. If a term is used in this Form and is defined in both the securities statute of a local jurisdiction and in National Instrument 51-102, refer to section 1.4 of Companion Policy 51-102CP.

(e) Plain Language

Write the Report so that readers are able to understand it. Consider both the level of detail provided and the language used in the document. Refer to the plain language principles listed in section 1.5 of Companion Policy 51-102CP. If you use technical terms, explain them in a clear and concise manner.

PART 2 CONTENT OF MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Nexoptic Technology Corp. (**"Nexoptic" or the "Company"**)
1450 – 700 West Georgia Street
Vancouver, B.C. V7Y 1K8

Item 2 Date of Material Change

February 19, 2016

Item 3 News Release

A news release was disseminated on February 19, 2016 through the facilities of Marketwire.

Item 4 Summary of Material Change

Nexoptic (formerly Elissa Resources Ltd.) and Spectrum Optix Inc. ("Spectrum") report that Nexoptic has received approval from its shareholders and the TSX Venture Exchange for its proposed change of business and has completed a name change from Elissa Resources Ltd. to Necoptic Technology Corp.

Item 5 Full Description of Material Change

The Company has received approval from its shareholders and the TSX Venture Exchange for its proposed change of business (the "COB") and has completed a name change from Elissa Resources Ltd. to Nexoptic Technology Corp. The Company will commence trading under its new name and new symbol, "NXO" on or about February 22, 2016.

Working collaboratively with Spectrum, Nexoptic's primary focus will be to continue exercising its options to acquire, in the aggregate, 100% of the shares of Spectrum. Shareholder approval for the COB was obtained from the Company's shareholders through signed consent forms. Over 27,600,000 shares in the Company was spoken for in this process, representing greater than 71% of the Company's issued and outstanding shares.

Additionally, on February 8, 2016, the appointment of John Daugela, CEO of Spectrum Optix Inc., as a Director of Nexoptic has been formally completed.

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

This Report is not being filed on a confidential basis in reliance on subsection 7.1(2) or (3) of National Instrument 51-102.

Item 7 Omitted Information

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

Item 8 Executive Officer

Paul McKenzie is knowledgeable about the material change and the Report and may be contacted (604) 669.8368.

Item 9 Date of Report

February 19, 2016