

**Notice of Change in Corporate Structure  
Pursuant to Section 4.9 of National Instrument 51-102**

**1. Parties to the Transaction**

NexOptic Technology Corp.. (formerly Elissa Resources Ltd.) (the “**Company**”), Spectrum Optix Inc. (“**Spectrum**”) and the securityholders of Spectrum

**2. Description of the Transaction**

On October 22, 2015, the Company entered into an investment agreement, as amended, with Spectrum and its shareholders, 3DB Inc. and 1859764 Alberta Inc. (and their respective underlying securityholders) relating to the exclusive options granted to the Company to acquire up to a 100% interest in Spectrum (the “**Option**”). The Option constituted a change of the Company’s business from that of a mining issuer to a technology issuer.

On February 12, 2016, the Company changed its name from “Elissa Resources Ltd.” to “Nexoptic Technology Corp.” and the Company’s trading symbol was changed from “ELI” to “NXO”.

On February 19, 2016, the TSX Venture Exchange approved the change of the Company’s business and the Option, authorizing the Company to continue to pursue the exercise of the options granted to it for the acquisition of up to a 100% interest in Spectrum.

**3. Effective Date of the Transaction**

February 19, 2016

**4. Names of Each Party that Ceased to be a Reporting Issuer Subsequent to the Transaction and of Each Continuing Entity**

No party ceased to be a reporting issuer following completion of the transaction. The Company remains a reporting issuer in Alberta and British Columbia.

**5. Date of the Reporting Issuer’s First Financial Year-End Subsequent to the Transaction**

December 31, 2016.

**6. The Periods of the Interim and Annual Financial Statements Required to be Filed for the Reporting Issuer’s First Financial Year Subsequent to the Transaction**

Interim periods ended June 30, 2016 and September 30, 2016 and year ended December 31, 2016.

**7. Documents filed under National Instrument 51-102 *Continuous Disclosure Obligations* that Described the Transaction and where they can be found in electronic format:**

Further information about the Option is contained in the filing statement of the Company dated January 27, 2016, and filed with the Canadian securities regulatory authorities. A copy of these materials is available under the Company's SEDAR profile at [www.sedar.com](http://www.sedar.com).

**8. Date of Report**

February 19, 2016

NexOptic Technology Corp.

By: "Paul McKenzie"  
Paul McKenzie  
President, CEO and Director