FORM 51-102F3

MATERIAL CHANGE REPORT
UNDER SECTION 7.1 OF NATIONAL INSTRUMENT 51-102

ITEM 1 NAME AND ADDRESS OF COMPANY

Artha Resources Corporation
355 – 1350 Burrard Street
Vancouver, BC V6Z 0C2
(the "Company")

ITEM 2 DATE OF MATERIAL CHANGE

January 20, 2015

ITEM 3 NEWS RELEASE

January 20, 2015

ITEM 4 SUMMARY OF MATERIAL CHANGE

The Company announced the proposed consolidation of its issued and outstanding common share capital on the basis of one (1) new common share for every ten (10) existing common shares (the "Consolidation").

ITEM 5 FULL DESCRIPTION OF MATERIAL CHANGE

The Company announces a proposed consolidation of its issued and outstanding common share capital on the basis of one (1) new common share for every ten (10) existing common shares (the "Consolidation"). Artha currently has 73,179,272 common shares issued and outstanding and, after the Consolidation there will be approximately 7,317,927 common shares issued and outstanding. The Company's board of directors believes that the Consolidation is in the best interests of the Company's shareholders and will maximize shareholder value.

If approved by the TSX Venture Exchange (the "Exchange"), the consolidation will be effective on or about January 30, 2015, the Company's pre-Consolidation common shares will be delisted and the post-Consolidation common shares will commence trading. The Company's trading symbol, AHC, will remain unchanged.

No fractional post-Consolidation common shares will be issued pursuant to the Consolidation. All fractional shares resulting from the Consolidation will be rounded down to the nearest whole number and no cash consideration will be paid in respect of fractional shares. The exercise price and the number of common shares issuable under any of the Company's outstanding warrants or stock options will be proportionately adjusted upon the Consolidation.

A letter of transmittal will be mailed to registered shareholders of the Company, to be used by registered shareholders to exchange their current share certificates for certificates representing the consolidated number of shares in the capital of the Company. No action is required by non-registered shareholders, who hold securities of the Company through an intermediary, to effect the consolidation of their beneficially held securities.

The Company is currently engaged in a strategic review of its operations and business, with the goal of attracting strategic partners for the re-capitalization and restructuring of the Company. Upon the

completion of the Consolidation, the Company intends to enter into negotiations with various creditors for the settlement of outstanding debt with shares, subject to Exchange approval.

The Company does not intend to comment further regarding the evaluation of strategic alternatives, unless a specific transaction or process is concluded, or it otherwise deems further disclosure is appropriate or required. There can be no assurance that this review will result in the Company pursuing any transaction or that a transaction, if pursued, will be completed.

ITEM 6 RELIANCE ON SUBSECTION 7.1(2) OR (3) OF NATIONAL INSTRUMENT 51-102

N/A

ITEM 7 OMITTED INFORMATION

N/A

ITEM 8 EXECUTIVE OFFICER

Christine Thomson, Director - Telephone: 604-351-9012.

ITEM 9 DATE OF REPORT

Dated at Vancouver, B.C. this 20th day of January, 2015.