

**FORM 51-102F3
MATERIAL CHANGE REPORT
UNDER NATIONAL INSTRUMENT 51-102**

Item 1 Name and Address of Company

Abattis Bioceuticals Corp. (the “**Issuer**”)
104 - 9295 198th Street,
Langley, B.C., V1M 3J9

Item 2 Date of Material Change

December 8, 2016

Item 3 News Release

A news release was disseminated on December 8, 2016 through the facilities of NewsFile and subsequently filed on SEDAR.

Item 4 Summary of Material Change

On December 8th, 2016 - Abattis Bioceuticals Corp. (“**Abattis**”) (OTCQB: ATTBF) (CSE: ATT), announced that the Issuer entered into a non-binding agreement for a draw-down equity facility of up to \$5,000,000 CAD. The agreement provides for equity private placement offerings (the “**Offerings**”), to be conducted between Abattis and Alumina Partners (Ontario) Ltd. (“**Alumina Partners**”), a subsidiary of Alumina Partners LLC, a New York based private equity firm, in draw down amounts at the sole discretion of the Issuer, of up to \$200,000.

Item 5 Full Description of Material Change

On December 8th, 2016 - Abattis Bioceuticals Corp. announced that the Issuer entered into a non-binding agreement for a draw-down equity facility of up to \$5,000,000 CAD. The agreement provides for equity private placement offerings (the “**Offerings**”), to be conducted between Abattis and Alumina Partners (Ontario) Ltd. (“**Alumina Partners**”), a subsidiary of Alumina Partners LLC, a New York based private equity firm, in draw down amounts at the sole discretion of the Issuer, of up to \$200,000.

Pursuant to the terms of the Offerings, Alumina Partners will commit to purchasing up to \$5,000,000 worth of units of the Issuer (the “**Units**”), consisting of one common share (the “**Shares**”) and one common share purchase warrant (the “**Warrants**”), at discounts of 23% of the market price of the Shares, with each Offering occurring at the option of the Issuer, throughout the 18-month term of the agreement. The exercise price of the Warrants will be at a 25% premium over the market price of the Shares.

The Issuer completed the first tranche of the Offering today by issuing 649,350 Units at an issuance price of \$0.1155 per Unit as well as the issuance of 166,667 Common Shares representing a portion of the commitment fee in respect of the equity facility.

The purpose of the Offerings is to provide the Issuer with financial flexibility and unilateral control over the financing of its working capital requirements, and provide access to capital as deemed necessary by the Board of Directors of the Issuer.

“We are very pleased to be entering into this agreement with Alumina Partners. The purpose of the Offerings is to provide the Issuer with a strong funding partner and to allow Abattis to focus on growth and potential acquisitions”, commented Rene David, interim CEO and CFO.

In addition, Abattis announced its intention to undertake a private placement of up to \$500,000 CAD by way of issuing 4,329,004 units (with each unit consisting of one common share and one common share purchase warrant) of which Alumina Partners may form part of in addition to other investors.

The Issuer also issued 300,000 common shares to a consultant of the Issuer for services rendered.

Lastly, the Issuer issued shares for debt to EROP Capital, LLC (“EROP”), in order to settle some of the Issuer’s payables. The parties agreed that the Issuer shall issue to EROP shares of the Issuer's common shares (“Common Shares”) until EROP’s total gross sales of such Common Stock equal \$115,881.89, as well as 60,600 shares of Common Shares to cover certain fees and expenses incurred by EROP during the settlement process (collectively the “Settlement Shares”), that when issued hereto, the Settlement Shares shall be freely tradable without legend or restriction pursuant to Section 3(a)(10) of the Securities Act of 1933 and shall be validly issued, fully paid and non-assessable shares..

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

N/A

Item 7 Omitted Information

N/A

Item 8 Executive Officer

Rene David
CFO
Abattis Bioceuticals Corp.
Tel: 604.336.0881

Item 9 Date of Report

December 14, 2016

Cautionary Note Regarding Forward Looking Statements

This material change report contains certain forward-looking statements about the Issuer’s future plans and intentions, including statements relating to the Issuer’s intention to implement changes across its business to achieve growth. Wherever possible, words such as “may”, “will”, “should”, “could”, “expect”, “plan”, “intend”, “anticipate”, “believe”, “estimate”, “predict”, “scheduled” or “potential” or the negative or other variations of these words, or similar words or phrases, have been used to identify these forward-looking statements. These statements reflect Management’s current beliefs and are based on information currently available to management as at the date hereof.

Forward-looking statements involve significant risk, uncertainties and assumptions. Many factors could cause actual results, performance or achievements to differ materially from the results discussed or implied in the forward-looking statements. These factors should be considered carefully and readers should not place undue reliance on the forward looking statements. Although the forward-looking statements contained in this press release are based upon what management believes to be reasonable assumptions, the Issuer cannot assure readers that actual results will be consistent with these forward-looking statements. These forward-looking statements are made as of the date of this press release, and the Issuer assumes no obligation to update or revise them to reflect new events or circumstances, except as required by law.