

Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

IEMR Resources Inc. (the “Company”)
1300 - 1500 West Georgia Street
Vancouver, BC V6G 2Z6

Item 2 Date of Material Change

May 14, 2018

Item 3 News Release

News Release issued on May 14, 2018 and disseminated through Stockwatch.

Item 4 Summary of Material Change

The Company has granted stock options to its directors.

Item 5 Full Description of Material Change

Please refer to the attached news release.

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

Contact: Charles Yuen, CEO & Director
Telephone: 778-375-3223

Item 9 Date of Report

May 16, 2018

SCHEDULE "A"

IEMR RESOURCES INC.
1500 West Georgia Street, Suite 1300

Vancouver, British Columbia V6G 2Z6

TSXV: IRI

May 14, 2018

IEMR ANNOUNCES GRANT OF OPTIONS

(Vancouver, May 14, 2018) – IEMR Resources Inc. (TSXV: IRI) ("**IEMR**" or the "**Company**") announces that it has granted stock options to the directors of the Company to purchase an aggregate of 5,740,000 common shares pursuant to the Company's 10% rolling 2015 Stock Option Plan (the "**Current Plan**"). The options are exercisable at a price of \$0.05 per share for a period of ten years.

About IEMR Resources Inc.

IEMR is a junior mining company listed on the TSX Venture Exchange under the symbol "IRI". The Company is directly tied to and has been formed from capital sources in China and Canada. IEMR is devoted to taking full advantage of its capital by participating in mineral and energy projects ranging from exploration, development, production, processing, smelting and mineral trade with a long-term view. The Company's emphasis is on the Chinese and Canadian markets utilizing the capital stemming from China and the resources and market of Canada to create a maximum return for shareholders. The Company's investment priorities ranked in order are copper, chromium, nickel, manganese, uranium, platinum silver, diamonds and molybdenum. Investment and or acquisitions in exploration projects, will be focused in chromium, manganese, uranium and potash. The Company has already formed alliances of cooperation with large smelting steel, copper, lead, zinc and aluminum companies.

For further information on IEMR, please refer to the Company's profile on SEDAR at www.sedar.com or the Company's website at www.iemr.ca.

On behalf of the Board of Directors of
IEMR Resources Inc.

Charles Yuen
Chief Executive Officer

For further information, contact:

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