

FORM 51-102F3
Material Change Report

Item 1 Name and Address of Company

IEMR Resources Inc. (the "Issuer")
1300 - 1500 West Georgia Street
Vancouver, B.C. V6G 2Z6

Item 2 Date of Material Change

June 14, 2022

Item 3 News Release

A news release dated June 14, 2022 was disseminated via Stockwatch and filed on SEDAR. A copy of the news release is attached as Schedule "A".

Item 4 Summary of Material Change

The Issuer reports that it has adopted a new rolling 10% stock option plan (the "**New Option Plan**") which meets the requirements of the new TSX Venture Exchange (the "**TSXV**") Policy 4.4 – *Security Based Compensation*. The New Option Plan replaces the Issuer's previous 10% rolling stock option plan adopted on June 29, 2015.

On June 15, 2022, the Issuer received final approval from the TSXV for the New Option Plan.

Item 5 Full Description of Material Change

For a full description of the material change, see Item 4 above and the news release attached as Schedule "A".

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

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

For further information , contact:
Charles Yuen, Chief Executive Officer
778-375-3223
charlesy@lynx.net

Item 9 Date of Report

June 21, 2022

SCHEDULE "A"

IEMR RESOURCES INC.
1500 West Georgia Street, Suite 1300
Vancouver, British Columbia V6G 2Z6

TSXV: IRI

June 14, 2022

IEMR ANNOUNCES ANNUAL GENERAL MEETING RESULTS

(Vancouver, June 14, 2022) – IEMR Resources Inc. (TSXV: IRI) ("**IEMR**" or the "**Company**") is pleased to announce that all matters submitted to shareholders for approval as set out in detail in the Company's management information circular (the "**Circular**") dated May 12, 2022 were approved at the annual general meeting of the shareholders of the Company held on June 14, 2022 (the "**Meeting**"). At the Meeting Manning Elliott LLP was re-appointed as the Company's auditor, and the current members of the board of directors, being Charles Yuen, Zheng Fu, Natalie Shi, and JieLu Yu, were re-elected.

New Stock Option Plan

The Company also announces that at the Meeting, shareholders approved the resolution to adopt a new rolling 10% stock option plan (the "**New Option Plan**"), which meets the requirements of the new TSXV Policy 4.4 – Security Based Compensation (the "**Policy 4.4**"). The New Option Plan replaces the Company's previous 10% rolling stock option plan adopted on June 29, 2015.

The New Option Plan is attached as Schedule "B" to the Circular, which is available for review under IEMR's profile on SEDAR www.sedar.com. A summary of the material terms of the New Option Plan is contained in the Circular.

For more information on the new Policy 4.4, please see the TSXV Bulletin re Policy 4.4 – Security Based Compensation (November 24, 2021).

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

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

Charles Yuen
Chief Executive Officer

For further information, contact:

Charles Yuen, Chief Executive Officer
IEMR Resources Inc.
Tel: (604) 808-3336
Email: charlesy@lynx.net

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CAUTIONARY NOTES:

The information in this news release has been prepared as at June 14, 2022. Certain statements in this news release, referred to herein as "forward-looking statements", constitute "forward-looking statements" under the provisions of Canadian provincial securities laws. These statements can be identified by the use of words such as "expected", "may", "will", "opportunities" or similar terms.

Forward-looking statements are necessarily based upon a number of factors and assumptions that, while considered reasonable by IEMR as of the date of such statements, are inherently subject to significant business, economic and competitive uncertainties and contingencies. Many factors, known and unknown, could cause actual results to be materially different from those expressed or implied by such forward-looking statements. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date made. Except as otherwise required by law, IEMR expressly disclaims any obligation or undertaking to release publicly any updates or revisions to any such statements to reflect any change in IEMR's expectations or any change in events, conditions or circumstances on which any such statement is based..