

**EARLY WARNING REPORT
PURSUANT TO NATIONAL INSTRUMENT 62-103**

Section 102 of the *Securities Act* (Ontario)

1. Name and address of the offeror:

Irwin Professional Corporation (the “**Offeror**”)
365 Bay Street, Suite 400
Toronto, Ontario M5H 2V1

2. Name of reporting issuer with respect to which this report is filed:

Ateba Resources Inc. (the “**Company**”)

3. Designation and number or principal amount of securities and the offeror’s securityholding percentage in the class of securities of which the offeror acquired ownership or control in the transaction or occurrence giving rise to the obligation to file the report, and whether it was ownership or control that was acquired in those circumstance:

The Offeror, a corporation controlled by Chris Irwin, acquired 5,549,461 common shares of the Company (“**Common Shares**”), representing approximately 9.56% of the issued and outstanding Common Shares at an aggregate price of \$11,700 in connection with a private purchase.

4. Designation and number or principal amount of securities and the offeror’s securityholding percentage in the class of securities immediately after the transaction or occurrence giving rise to obligation to file the report:

Following the acquisition indicated in paragraph 3, the Offeror holds an aggregate of 7,506,461 Common Shares, representing approximately 12.93% of the issued and outstanding Common Shares.

5. Designation and number or principal amount of securities and the percentage of outstanding securities of the class of securities referred to in paragraph 4 over which:

- (i) **the offeror, either alone or together with any joint actors, has ownership and control;**

Following the acquisition indicated in paragraph 3, the Offeror holds an aggregate of 7,506,461 Common Shares, representing approximately 12.93% of the issued and outstanding Common Shares.

- (ii) **the offeror, either alone or together with any joint actors, has ownership but control is held by other persons or companies other than the offeror or any joint actor; and**

Not applicable.

- (iii) **the offeror, either alone or together with any joint actors, has exclusive or shared control but does not have ownership.**

Not applicable.

6. Name of the market in which the transaction or occurrence that gave rise to the report took place:

The Common Shares described in paragraph 3 were acquired privately pursuant to a share purchase agreement.

7. Purpose of the offeror and any joint actors in effecting the transaction or occurrence that gave rise to the report, including any future intention to acquire ownership of, or control over, additional securities of the reporting issuer:

The Offeror has acquired the Common Shares for investment purposes and may, depending on market and other conditions, increase or decrease its beneficial ownership, control or direction over the Common Shares, or other securities of the Company, through market transactions, private agreements, treasury issuances, exercise of convertible securities or otherwise.

8. General nature and the material terms of any agreement, other than lending arrangements, with respect to securities of the reporting issuer entered into by the offeror, or any joint actor, and the issuer of the securities or any other entity in connection with the transaction or occurrence giving rise to the report, including agreements with respect to the acquisition, holding, disposition or voting of any of the securities:

Pursuant to a share purchase agreement dated May 25, 2015, between the Company and Pinetree Capital Ltd., the Offeror indirectly acquired 5,549,461 Common Shares at a price of \$11,700.

9. Names of any joint actors in connection with the disclosure required by this report:

Not applicable.

- 10. In the case of a transaction or occurrence that did not take place on a stock exchange or other market that represents a published market for the securities, including an issuance from treasury, the nature and value of the consideration paid by the offeror.**

See item 8 above.

- 11. Where applicable, a description of any change in any material fact set out in a previous report filed under the early warning requirements of applicable Canadian securities legislation.**

Not applicable.

- 12. Where applicable, a description of the exemption from securities legislation being relied on by the offeror and the facts supporting the reliance.**

Not applicable.

DATED this 30th day of June, 2015.

IRWIN PROFESSIONAL CORPORATION

Per: "Chris Irwin" (signed)
Chris Irwin