

Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

Acme Resources Inc. (the “Company” or “Acme”)
3123 – 595 Burrard Street
Vancouver, BC, V7X 1B0

Item 2 Date of Material Change

October 6, 2016

Item 3 News Release

A news release was disseminated on October 6, 2016 through the facilities of Stockwatch.

Item 4 Summary of Material Change

The Company has declared a special in specie dividend of an aggregate of 950,000 shares of Golden Harp Resources Inc. (GHR.V) (the " Dividend") or one GHR common share for every approximately 18 common shares of the Company held, to the holders of common shares of the Company.

Item 5 Full Description of Material Change

The Company has set a record date of October 19, 2016 (the “Record Date”) for the dividend and only common shareholders of record as of the close of business on the Record Date are entitled to participate pro rata in the dividend, (“Eligible Shareholders”).

The estimated distribution date of the Dividend is on or about October 25, 2016. In accordance with Canadian securities laws, the securities representing the Dividend will bear a four month hold period expiring on February 26, 2016.

In connection with the Dividend, the Company has engaged Computershare to distribute the securities representing an Eligible Shareholder’s applicable portion of the Dividend to the addresses shown on the register of Company’s shareholders maintained by Computershare. Fractional GHR Shares will not be distributed. The number of GHR Shares to be received by a Company Shareholder will be rounded down to the nearest whole number of GHR Shares. Additionally, the event any shareholder is entitled to receive GHR Shares with an aggregate value of less than CDN\$10.00, such shareholder will not receive a share certificate and such position will be held via book-entry through CDS Clearing and Depository Services Inc.

The Company has designated the Dividend as an eligible dividend for the purposes of the Income Tax Act (Canada).

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

This Report is not being filed on a confidential basis in reliance on subsection 7.1(2) or (3) of National Instrument 51-102.

Item 7 **Omitted Information**

No information has been omitted on the basis that it is confidential information.

Item 8 **Executive Officer**

Shaun Maskerine is knowledgeable about the material change and the Report and may be contacted (604) 218-8777.

Item 9 **Date of Report**

October 11, 2016