

MATERIAL CHANGE REPORT
Form 51-102F3
Section 7.1 of National Instrument 51-102

Item 1 Name and Address of Company

Idaho Champion Gold Mines Canada Inc. (formerly GoldTrain Resources Inc.)
199 Bay Street, Suite 2200
Toronto, Ontario Canada M5L 1G4

Item 2 Date of Material Change

September 18, 2018

Item 3 News Release

A news release was issued via Stockwatch on September 19, 2018.

Item 4 Summary of Material Change

Idaho Champion Gold Mines Canada Inc. (formerly GoldTrain Resources Inc.) ("**Idaho**" or the "**Company**") (**CSE: GT**) announced that effective as of September 18, 2018 it closed its previously announced three-cornered amalgamation of its wholly-owned subsidiary, GT Subsidiary Inc. ("**Subco**"), and Idaho Champion Gold Mines Ltd. ("**Idaho Champion**"), a private issuer based in Ontario, whereby the Company acquired control of the resulting amalgamated entity, Idaho Champion Gold Mines Ltd., and the former shareholders of Idaho Champion acquired control of the Company (the "**Transaction**").

Item 5 Full Description of Material Change

Idaho announced that, effective as of September 18, 2018, it closed its previously announced three-cornered amalgamation of its wholly-owned subsidiary, Subco, and Idaho Champion, whereby the Company acquired control of the resulting amalgamated entity, Idaho Champion Gold Mines Ltd., and the former shareholders of Idaho Champion acquired control of the Company.

The Transaction

As a part of the Transaction, the Company consolidated its outstanding common shares effective August 31, 2018, on the basis of one (1) post-consolidation common share for every three (3) pre-consolidation common shares (each post-consolidation common share, a "**Post-Consolidation Share**"). Prior to the consolidation, the Company changed its name to "Idaho Champion Gold Mines Canada Inc.". With an effective date of September 18, 2018, Subco amalgamated with Idaho Champion (the "**Amalgamation**"). In accordance with the terms of the Amalgamation, the Company acquired all of the issued and outstanding common shares of Idaho Champion (each, an "**Idaho Champion Private Share**") on the basis of 1 Post-Consolidation Share issued for each one Idaho Champion Private Share outstanding immediately prior to the Amalgamation. As a result, 31,217,000 Post-Consolidation Shares were issued giving the shareholders of Idaho Champion control of approximately 94.8% of the issued and outstanding share capital of the Company as at the effective date of the Amalgamation.

Details of the Transaction will be contained in the Company's listing statement, which the Company intends to file on the Company's profile on the website of the CSE at www.thecse.com.

Capitalization

Following completion of the Transaction, the Company now has 32,925,435 issued and outstanding Post-Consolidation Shares. Assuming that all of the outstanding special warrants, options and warrants of the Company are exercised, the Company will have 35,562,935 Post-Consolidation Shares outstanding on a fully diluted basis. 16,707,310 of the Post-Consolidation Shares are subject to escrow pursuant to the policies of the CSE and will be released from escrow based on the passage of time, such that 10% of the securities will be released upon listing and the balance will be released in six (6) equal tranches of 15% every six months thereafter.

Directors and Officers

As part of the Transaction, Frank Smeenck and Carl McGill resigned as officers and directors of the Company. Bruce Reid and Paul Fornazzari were appointed as directors. The current Board is now comprised of Jonathan Buick, Bruce Reid, Paul Fornazzari and Donald A. Sheldon. Management also includes Jonathan Buick as President and Chief Executive Officer, Julio DiGirolamo as Chief Financial Officer and Donald A. Sheldon as Secretary.

Conditional Approval to List on CSE

The Company is pleased to announce that it has received conditional approval to list the Post-Consolidation Shares on the Canadian Stock Exchange (the "CSE") subject to completion of customary listing requirements of the CSE, including receipt of all required documentation. The Company is working to meet the CSE listing conditions in a timely manner. The Company will provide an update once the CSE has issued a bulletin confirming the date on which trading on the CSE will commence. Once final approval is received, the Post-Consolidation Shares will commence trading on the CSE under the ticker symbol "ITKO".

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51 -1 02

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

Inquiries in respect of the material change referred to herein may be made to:

Jonathan Buick, Director, President and Chief Executive Officer at phone: (416) 477-7771 ext. 206.

Item 9 Date of Report

This report is dated as of the 21st day of September, 2018.