

IDAHO CHAMPION GOLD MINES CANADA INC.
(formerly GoldTrain Resources Inc.)

NOTICE OF CHANGE IN CORPORATE STRUCTURE
Pursuant to Section 4.9 of National Instrument 51-102
Continuous Disclosure Obligations

Item 1 Names of the parties to the transaction

Idaho Champion Gold Mines Canada Inc. (formerly GoldTrain Resources Inc.) (the “**Issuer**”)

GT Subsidiary Inc. (“**Subco**”)

Idaho Champion Gold Mines Ltd. (“**Idaho Champion**”)

Item 2 Description of the transaction

On September 18, 2018, the Issuer completed a three-cornered amalgamation of its wholly owned subsidiary, Subco, with Idaho Champion (the “**Amalgamation**”). In accordance with the terms of the Amalgamation, the Issuer acquired all of the issued and outstanding common shares of Idaho Champion (each, an “**Idaho Champion Private Share**”) on the basis of one (1) common share of the Issuer (each a “**Common Share**”) issued for each one Idaho Champion Private Share outstanding immediately prior to the Amalgamation. As a result, 31,217,000 Common Shares were issued giving the shareholders of Idaho Champion control of approximately 94.8% of the issued and outstanding Common Shares of the Issuer as at the effective date of the Amalgamation (the “**Transaction**”).

As a part of the Transaction, on August 23, 2018 the Issuer changed its name to "Idaho Champion Gold Mines Canada Inc.". With an effective date of August 31, 2018, the Issuer also consolidated its outstanding Common Shares on the basis of one (1) post-consolidation Common Share for every three (3) pre-consolidation common shares issued and outstanding at that time.

Item 3 Effective date of the transaction

The Transaction was completed effective September 18, 2018.

Item 4 Name of each party, if any, that ceased to be a reporting issuer after the transaction and of each continuing entity

Idaho Champion Gold Mines Canada Inc. (formerly GoldTrain Resources Inc.) continued to be a reporting issuer.

Pursuant to the terms of the Amalgamation, Subco and Idaho Champion amalgamated and continued as “Idaho Champion Gold Mines Ltd. (“**Amalco**”), a wholly owned subsidiary of the Issuer.

Item 5 Date of the reporting issuer's first financial year-end after the transaction

December 31, 2018

Item 6 Periods, including comparative periods, if any, of the interim financial reports and the annual financial statements required to be filed for the reporting issuer's first financial year after the transaction

The periods, including comparative periods, of the Issuer's interim financial report required to be filed after the Transaction are the three- and nine-month periods ended September 30, 2018 and 2017.

The Issuer's first annual financial statements required to be filed after the Transaction are for the year ended December 31, 2018 with comparative statements for the year ended December 31, 2017.

Item 7 Documents filed under NI 51-102 that describe the transaction and where those documents can be found in electronic format

For additional information relating to the above-noted Transaction, please refer to the following documents filed on SEDAR and available at www.sedar.com under the company site for the Issuer:

- (a) a news release disseminated on November 21, 2017 announcing the entering into a binding letter agreement (the "**Letter Agreement**") relating to the three-cornered amalgamation - filed on SEDAR on November 21, 2017;
- (b) the Letter Agreement - filed on SEDAR on November 27, 2018;
- (c) a news release disseminated on July 20, 2018 announcing the entering into the Amalgamation Agreement - filed on SEDAR on July 20, 2018;
- (d) the notice of special meeting, management information circular, letter of transmittal and proxy-related materials (the "**Meeting Materials**") with respect to the special meeting of shareholders of the Issuer (the "**Meeting**") - filed on SEDAR on July 25, 2018;
- (e) the Amalgamation Agreement - filed on SEDAR on August 1, 2018;
- (f) a material change report with respect to the Amalgamation Agreement - filed on SEDAR on August 1, 2018;
- (g) a news release disseminated on August 22, 2018 announcing the shareholder approval of the Amalgamation at the Meeting - filed on SEDAR on August 22, 2018;
- (h) the Articles of Amendment - filed on SEDAR on August 24, 2018;

- (i) a news release announcing the completion of the Amalgamation - filed on SEDAR on September 20, 2018; and
- (j) a material change report with respect to the completion of the Amalgamation - filed on SEDAR on September 21, 2018.

DATED at Toronto, Ontario, as of the 24st day of September 2018.