

MATERIAL CHANGE REPORT

ITEM 1 Name and Address of Company:

SGX Resources Inc. (the "Company" or "SGX")
401 Bay Street, Suite 2702
Toronto, ON M5H 2Y4

ITEM 2 Date of Material Change:

December 22, 2017

ITEM 3 News Release:

December 22, 2017

ITEM 4 Summary of Material Change:

The Company announced that it successfully completed its application for revocation of its cease trade orders issued by the Manitoba Securities Commission ("MSC") and the British Columbia Securities Commission ("BCSC") and reciprocated by the Alberta Securities Commission ("ASC").

ITEM 5 Full Description of Material Change:

See news release dated December 22, 2017 attached hereto as Schedule "A".

ITEM 6 Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102:

The 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 significant information has been omitted.

ITEM 8 Executive Officer:

Bruce Reid, Chief Executive Officer - (416) 500-4495

ITEM 9 Date of Report:

December 22, 2017

SCHEDULE "A"

SGX Resources Inc. Announces Revocation of Cease Trade Orders

TORONTO – December 22, 2017 — SGX Resources Inc. (the “**SGX**” or the “**Company**”), is pleased to announce that it has successfully completed its application for revocation of its cease trade orders issued by the Manitoba Securities Commission (“**MSC**”) and the British Columbia Securities Commission (“**BCSC**”) and reciprocated by the Alberta Securities Commission (“**ASC**”).

The cease trade orders were issued due to the failure of the Company to file with the MSC, the ASC and the BCSC annual audited financial statements and annual MD&A for its financial year ended 2015. SGX has filed all financial statements and MD & A up to and including the most recent quarterly interim statements for the three month period ended September 30, 2017, and is now up to date in its continuous disclosure obligations.

In connection with the revocation of the cease trade orders, the Company has provided an undertaking to MSC that the Company will hold an annual meeting of shareholders with six (6) months from the date of revocation of the cease trade orders.

The Company’s common shares are currently suspended from trading on TSX Venture Exchange. The Company anticipates that it will make application to re-list its common shares on a recognized Canadian stock exchange.

For further information:

Please visit www.sedar.com for recent filings of the Company. Contact Bruce Reid, CEO, (647) 500-4495 or Julio DiGirolamo, CFO (416) 477-7771 x 202

Neither TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.