

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 **Name and Address of Company**

Northern Lights Resources Corp.
1000 – 355 Burrard Street
Vancouver, BC
V6C 2G8

Item 2 **Date of Material Change**

December 28, 2017

Item 3 **News Release**

The news release dated December 28, 2017 was issued in Vancouver, BC, and disseminated through Stockwatch.

Item 4 **Summary of Material Change**

Northern Lights Resources Corp. (the “Company”) announced completion of its share consolidation, effective December 28, 2017, on a 1.75 old for 1.0 new basis. The Company also announced that effective December 4, 2017 the Company closed its debt settlement and issued 16,617,220 pre-consolidated (9,495,554 post-consolidated) common shares to settle an aggregate of \$830,860.99 of indebtedness. All of these common shares are subject to a statutory hold period expiring April 5, 2018.

Item 5 **Full Description of Material Change**

5.1 Full Description of Material Change

The Company announced completion of its share consolidation, effective December 28, 2017, on a 1.75 old for 1.0 new basis. Letters of transmittal describing the process by which shareholders may obtain new certificates representing their consolidated common shares will be mailed shortly to registered shareholders. Shareholders holding their shares through a broker or other intermediary and consequently not having shares registered in their name will not be required to complete a letter of transmittal.

Following the consolidation and subject to rounding, the Company will have 24,602,502 issued and outstanding common shares.

The new CUSIP and ISIN numbers for the Company’s common shares are as follows:

Type of Security	CUSIP	ISIN
Common Shares	66538D202	CA66538D2023

In addition, the Company announces further to its news release dated November 22, 2017 that effective December 4, 2017 the Company closed its debt settlement and issued 16,617,220 pre-consolidated (9,495,554 post-consolidated) common shares to settle an aggregate of \$830,860.99 of indebtedness. All of these common shares are subject to a statutory hold period expiring April 5, 2018.

Mr. Albert (Rick) Timcke, the Company's President and Executive Chairman, acquired 9,138,900 pre-consolidated (5,222,228 post-consolidated) common shares of the Company ("Shares") at a price of \$0.05 per pre-consolidated share, in settlement of \$456,945 of debt. Mr. Timcke now has direct ownership and control over 6,902,800 post-consolidated common shares of the Company representing 28.05% of its issued and outstanding common shares. The Shares were acquired by Mr. Timcke for investment purposes. Mr. Timcke has no present intention to acquire further securities of the Company, although he may in the future acquire or dispose of securities of the Company as circumstances warrant.

A copy of the early warning report required to be filed with the applicable securities commissions in connection with this acquisition will be available for viewing at www.sedar.com.

5.2 Disclosure for Restructuring Transactions

Not applicable.

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

Confidentiality is not requested.

Item 7 Omitted Information

No information has been omitted in respect of the material change.

Item 8 Executive Officer

The following executive officer of the Company is knowledgeable about the material change disclosed in this report.

Albert R. Timcke, President
Tel (250) 897-2340

Item 9 Date of Report

January 2, 2018