

**Form 51-102F3**  
**Material Change Report**

**Item 1. Name and Address of Company**

Irving Resources Inc. (the “Company”)  
609 Granville Street, Suite 810  
PO Box 10356 Pacific Centre  
Vancouver, BC, V7Y 1G5

**Item 2. Date of Material Change**

November 13, 2015

**Item 3. News Release**

News release dated November 17, 2015 was disseminated through Stockwatch and Market News.

**Item 4. Summary of Material Change**

The Company is now a reporting issuer in British Columbia and other jurisdictions of Canada as a result of the completion of a plan of arrangement.

**Item 5.1 Full Description of Material Change**

The Company is now a reporting issuer in British Columbia and other jurisdictions of Canada as a result of the completion of a plan of arrangement involving the Company, Gold Canyon Resources Inc. (“Gold Canyon”) and First Mining Finance Corp. As part of the plan of arrangement, Gold Canyon transferred its early stage non-gold exploration properties, together with \$500,000 in cash and certain other assets, to the Company. For further information concerning the plan of arrangement, please refer to Gold Canyon’s information circular dated October 5, 2015 which is available under the Company’s profile on SEDAR ([www.sedar.com](http://www.sedar.com)).

Following the completion of the plan of arrangement, the Company loaned \$350,000 to Gold Canyon. The loan is repayable on the earlier to occur of the closing of a transaction specified in the loan agreement, or January 31, 2016.

**Item 5.2 Disclosure of Restructuring Transactions**

As permitted by Form 51-102F3, this information has been omitted as Gold Canyon, the parent company and sole shareholder of the Company prior to the closing of the plan of arrangement, sent an information circular to its shareholders in connection with obtaining their approval of the plan of arrangement.

**Item 6. Reliance on subsection 7.1(2) of National Instrument 51-102**

*If this Report is being filed on a confidential basis in reliance on subsection 7.1(2) of National Instrument 51-102, state the reasons for such reliance.*

Not applicable.

**Item 7. Omitted Information**

Not applicable

**Item 8. Executive Officer**

Akiko Levinson, President and Chief Executive Officer  
Telephone: (604)682-3234

**Item 9. Date of Report**

November 17, 2015