

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

December 23, 2015

Item 3. News Release

News release dated December 23, 2015 was disseminated through Marketwired Canada and U.S. Timely network.

Item 4. Summary of Material Change

The Company’s common shares have commenced trading on the Canadian Securities Exchange.

Item 5.1 Full Description of Material Change

The Company’s common shares have commenced trading on the Canadian Securities Exchange under the trading symbol “IRV”. The Company also reported that a technical report prepared by Christopher Mark Barrett, CGeol of SRK Consulting (Canada) Inc. entitled “Independent Technical Report for the Spring Stone Exploration Mpwapwa Copper Properties, Tanzania effective October 30, 2015” has been filed under the Company’s profile on SEDAR (www.sedar.com). Spring Stone Exploration is a wholly owned subsidiary of the Company.

Additional information can be found on the Company’s website: www.IRVresources.com.

Item 5.2 Disclosure of Restructuring Transactions

Not applicable.

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

December 23, 2015