

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

August 29, 2016

Item 3. News Release

News release dated August 29, 2016 was disseminated through Marketwired TSX-V Disclosure network.

Item 4. Summary of Material Change

The Company entered into an agreement to purchase a 100% interest in a mining right located in Japan.

Item 5.1 Full Description of Material Change

The Company entered into an agreement to purchase a 100% interest in a mining right located in Japan. The total purchase price for the mining right is JPY40,000,000 cash (approximately CAD \$514,000) and JPY10,000,000 (approximately CAD \$128,500) worth of common shares of the Company. The shares will be subject to a statutory hold period of four months from the date of issuance.

The mining right encompasses an area of roughly 298 hectares covering a young, possibly Quaternary-aged hot spring center hosted by Tertiary-aged intermediate and felsic volcanic rocks. Management of the Company thinks the property is prospective for epithermal precious metal vein deposits. The Company plans to conduct initial field work including mapping and sampling later this fall.

Quinton Hennigh (Ph.D., P.Geo.) is the Qualified Person pursuant to National Instrument 43-101 responsible for, and having reviewed and approved, the technical information contained in this material change report. Dr. Hennigh is a Technical Advisor and Director of the Company.

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

August 29, 2016