

Form 51-102F3
Material Change Report

Item 1. Name and Address of Company

Irving Resources Inc. (the “Company”)
999 Canada Place, Suite 404
Vancouver, BC V6C 3E2

Item 2. Date of Material Change

May 6, 2019

Item 3. News Release

News release dated May 6, 2019 was disseminated through Globe Newswire.com.

Item 4. Summary of Material Change

The Company announced gold-silver (Au-Ag) assays from an expedited batch of diamond drill samples from a 7.5 m interval from hole 19OMS-002 drilled at Omu Sinter (also known as Otoiueppu Mine).

Item 5.1 Full Description of Material Change

The Company announced gold-silver (Au-Ag) assays from an expedited batch of diamond drill samples from a 7.5 m interval from hole 19OMS-002 drilled at Omu Sinter (also known as Otoiueppu Mine). This interval comprises only the top of a much longer mineralized interval extending between approximately 182-332 m (150 m) down hole.

Results include a 0.32 m interval of banded quartz vein displaying ginguero, silver sulphide minerals, assaying **118.5 gpt Au** and **1,410 gpt Ag**, or **135.09 gpt Au equivalent**. Samples above and below this high-grade interval contain lower level, but appreciable Au and Ag values (*see table below*). Pathfinder elements including arsenic (As), antimony (Sb), mercury (Hg) and selenium (Se) are elevated as would be expected in a low sulfidation epithermal vein system such as this. Exact orientation and width of this mineralization is unknown at this time.

Assays from diamond drill samples collected between 182-189.5 m in hole 19OMS-002:

From (m)	To (m)	Length (m)	Au (gpt)	Ag (gpt)	Au equivalent (gpt)	As (ppm)	Sb (ppm)	Hg (ppm)	Se (ppm)
182.00	182.35	0.35	<0.05	0.79	N/A	121	32	1	1
182.35	182.93	0.58	0.26	7.27	0.35	207	72	1	4
182.93	183.75	0.82	0.57	11.05	0.70	285	58	2	8
183.75	184.39	0.64	0.95	16.20	1.14	358	97	6	15
184.39	184.93	0.54	1.70	31.20	2.07	214	140	9	16
184.93	185.25	0.32	118.50	1410.00	135.09	425	511	26	297
185.25	185.72	0.47	1.61	629.00	9.01	161	273	27	93
185.72	186.50	0.78	0.24	5.48	0.30	132	47	3	3
186.50	186.96	0.46	0.48	8.41	0.58	134	30	4	4
186.96	187.08	0.12	0.59	35.50	1.01	110	63	3	8
187.08	187.69	0.61	0.31	4.82	0.37	120	48	3	3
187.69	187.84	0.15	0.57	16.10	0.76	197	59	4	12
187.84	188.15	0.31	0.81	20.00	1.05	362	79	8	8
188.15	188.25	0.10	1.75	33.90	2.15	249	113	6	11
188.25	188.82	0.57	0.61	17.95	0.82	208	92	4	6
188.82	189.50	0.68	0.88	16.95	1.08	166	74	7	6

Au equivalent is calculated by dividing Ag (gpt) by 85 and adding the result to Au (gpt)

These are the first assays from the Company's current 2019 drill program at Omu and were expedited to ALS Global Laboratory, Vancouver, Canada, for rush assay to provide the Company with an early indication of the precious metal content of this important zone. Samples from the lower part of hole 19OMS-002 (189.5-421.2 m, end of hole) are being shipped to ALS Global Laboratory, Brisbane, Australia, this week. Assays from these samples are expected within the next few weeks.

Omu Sinter was first recognized by the Company as a prospective target in 2016. The Company's geologists noted that many homes in the area had rock gardens displaying large boulders of silica sinter, material formed by hot spring waters as they emerge from the ground and flow into shallow pools. Upon enquiring about the origin of such boulders, local people pointed the Company's personnel to a bluff where they were quarried. Rock chip sampling proved the sinter was strongly anomalous in Au, Ag and pathfinder elements. Geophysical data, magnetic and gravity, collected by the Company indicated a larger structure is present under the area and is associated with extensive hydrothermal alteration. The Company's 2019 diamond drill program is the first drilling to be undertaken at this greenfield target. The Company considers these early results as confirmation that feeder veins for the Omu Sinter have the potential to host high-grade Au-Ag mineralization.

Hole 19OMS-001 will be split and sampled following hole 19OMS-002. A third hole, 19OMS-003, is currently underway. It is collared from the same pad as 19OMS-002, but oriented south-southeast at an inclination of 55 degrees. Hole 19OMS-003 is designed to intersect the same mineralized zone as hole 19OMS-002, but also test a possible E-W oriented cross structure evident in geophysical data.

All samples discussed in this material change report are ½ split sawn diamond core samples. The Company submitted rock samples to ALS Global Laboratory, Vancouver, BC, for analysis. Au and Ag were analyzed by fire assay with MS finish. Overlimit samples were assayed by fire assay with gravimetric finish. Multielements were analyzed by MS following three acid digestion. The Company's staff and personnel from Mitsui Mineral Development Engineering Co, Ltd are responsible for geologic logging and sampling of core.

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 exchange 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**

Lisa Sharp, Chief Financial Officer

Telephone: (604) 682-3234

Item 9. **Date of Report**

May 8, 2019