

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

July 21, 2023 and July 27, 2023

Item 3. News Release

News release dated July 28, 2023 was disseminated through Accesswire.com.

Item 4. Summary of Material Change

Ronan Sabo-Walsh has been appointed as the Company’s chief financial officer and secretary to replace Lisa Sharp who has resigned.

Item 5.1 Full Description of Material Change

Ronan Sabo-Walsh has been appointed as chief financial officer and secretary following the resignation of Lisa Sharp.

Mr. Sabo-Walsh has over 12 years' experience in accounting and corporate finance and has extensive experience with capital markets, public listings, Canadian/US/Australian cross-border M&A and restructuring transactions, financial reporting and analysis, and public company management, with a focus on natural resources. Mr. Sabo-Walsh has served as chief financial officer and corporate secretary of a number of public companies in the exploration and mining industry and is also the chief financial officer of a private base metals producer with assets in South America.

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

Ronan Sabo-Walsh, Chief Financial Officer and Secretary

Telephone: (604) 682-3234

Item 9. Date of Report

July 28, 2023