

FORM 51-102F3
MATERIAL CHANGE REPORT

ITEM 1 NAME AND ADDRESS

*SG Spirit Gold Inc. (the "Company")
Suite 2200, 885 West Georgia Street
Vancouver, British Columbia, V6C 3E8*

ITEM 2 DATE OF MATERIAL CHANGE

April 28, 2017

ITEM 3 NEWS RELEASE

The Company issued a news release on May 1, 2017 relating to the material change, which was disseminated through Marketwired and subsequently filed on SEDAR.

ITEM 4 SUMMARY OF MATERIAL CHANGE

The Company agree to amend the terms of the definitive amalgamation agreement (the "Definitive Agreement") entered into with Northern Lights Marijuana Company Limited ("Northern Lights"), pursuant to which the Company has agreed to acquire all of the issued and outstanding securities of Northern Lights. The Definitive Agreement was amended to modify the conditions precedent to completion of the contemplated transaction.

ITEM 5 FULL DESCRIPTION OF MATERIAL CHANGE

See attached news release.

ITEM 6 RELIANCE ON SUBSECTION 7.1(2) OF NATIONAL INSTRUMENT 51-102

Not applicable. This report is not being filed on a confidential basis.

ITEM 7 OMITTED INFORMATION

Not applicable.

ITEM 8 EXECUTIVE OFFICER

The following executive officer of the Company is knowledgeable about the material change and this report:

*Richard Grayston, Chief Executive Officer
Telephone: 604.691.6100*

ITEM 9 DATE OF REPORT

May 1, 2017

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SG SPIRIT GOLD INC.
Suite 2200, 885 West Georgia Street
Vancouver, British Columbia
V6C 3E8

NEWS RELEASE

DOJA CANNABIS COMPANY RECEIVES CONFIRMED DATE FROM HEALTH CANADA FOR WEST KELOWNA FACILITY'S ACMPR PRE-LICENSE INSPECTION

- Northern Lights Marijuana Company Limited ("**DOJA**") was notified by Health Canada that a Pre-License Inspection of its state of the art West Kelowna Facility will commence May 2, 2017.
- A successful Pre-License Inspection is the final step prior to receiving a cultivation license from Health Canada under the Access to Cannabis for Medical Purposes Regulations ("**ACMPR**").
- Notice of Pre-License Inspection is a significant value catalyst for ACMPR applicants.
- DOJA is well positioned to join the select group of companies that are licensed to legally produce Medical Cannabis in Canada under the ACMPR – currently there are only 34 companies in Canada that collectively hold the 43 cannabis production licences issued by Health Canada under the ACMPR.

VANCOUVER, BRITISH COLUMBIA--(May 1, 2017) - SG Spirit Gold Inc. (TSXV:SG) ("**SG Spirit Gold**" or the "**Company**") is pleased to announce that the private company it has agreed to amalgamate with, Northern Lights Marijuana Company Limited ("**DOJA**"), has received notification from Health Canada that an ACMPR Pre-License Inspection of DOJA's West Kelowna Facility will commence on May 2, 2017.

Trent Kitsch, Chief Executive Officer of DOJA, commented, "the DOJA team is extremely excited about reaching this milestone for our business as it puts us one step closer to achieving our goal of producing the highest quality handcrafted cannabis strains in Canada and creating a leading cannabis lifestyle brand. For the past 3.5 years we have prepared for our opportunity to join the select group of licensed cannabis producers in Canada under the ACMPR. We feel that confirmation of the Health Canada Pre-License Inspection validates all our hard work and has materially enhanced the value of DOJA's business. We believe we are on the cusp of creating significantly more value for our shareholders and opening up a number of strategic opportunities for our company."

Transaction Update

To account for the considerable change in the underlying value of DOJA's business, on April 28, 2017, the parties agreed to amend the terms of their existing definitive amalgamation agreement.

Completion of the acquisition of DOJA is now subject to, among other things, the Company completing a consolidation of its issued and outstanding share capital on a three-for-one basis, DOJA completing a financing for gross proceeds of at least \$3,000,000 on or before May 31, 2017, receipt of any required shareholder, regulatory and third-party consents, the Canadian Securities Exchange having conditionally accepted the listing of the Company's common shares, the TSX Venture Exchange having consented to the voluntary delisting of the Company's common shares and the satisfaction of other customary closing conditions.

Following the completion of the acquisition, it is anticipated that the Company will be renamed DOJA Cannabis Company Limited. The acquisition is expected to close in June 2017.

The acquisition cannot be completed until the required approvals are obtained, and the Company's common shares have been delisted from the TSX Venture Exchange. There can be no assurance that the acquisition will be completed as proposed or at all, or that the Company's common shares will be listed and posted for trading on any stock exchange. Trading in the Company's common shares will remain halted until completion of the acquisition.

Neither the TSX Venture Exchange, nor the Canadian Securities Exchange, has in any way passed upon the merits of the proposed transaction and has neither approved nor disapproved the contents of this press release.

About DOJA

DOJA is a privately-owned company based in Canada's picturesque Okanagan Valley that is committed to becoming a licensed producer of marijuana under the ACMPR and building a fast growing lifestyle brand that offers the highest quality handcrafted cannabis strains in Canada.

DOJA was founded in 2013 by the same team that founded and built SAXX Underwear into an internationally recognizable brand. The DOJA team plans to build upon their past success in the consumer packaged goods industry and their mutual interest in, and appreciation for, cannabis culture and grow DOJA into a market leading brand in the cannabis industry.

DOJA has completed the build-out of its state-of-the-art-facility, capable of producing more than 650 kilograms of marijuana annually, and has notified Health Canada's Office of Medical Cannabis that DOJA's proposed site is ready for Health Canada to conduct a Pre-License Inspection. Health Canada has scheduled a Pre-License Inspection of DOJA's facility and site to commence May 2, 2017. The issuance of a license under the ACMPR is, in part, dependent upon the completion of a satisfactory Pre-License Inspection by Health Canada.

For further information please contact Richard Grayston, Chief Executive Officer of the Company at rwgrayston@telus.net or DOJA at investors@dojamj.com or visit DOJA's website at www.dojamj.com for further information. Additional information regarding the transaction will be made available under the Company's profile on SEDAR (www.sedar.com) as such information becomes available.

On behalf of the Board,

SG Spirit Gold Inc.

Richard Grayston, Chief Executive Officer

Forward-Looking Information

This news release contains forward-looking statements and information that are based on the beliefs of management and reflect the Company's current expectations. When used in this news release, the words "estimate", "project", "belief", "anticipate", "intend", "expect", "plan", "predict", "may" or "should" and the negative of these words or such variations thereon or comparable terminology are intended to identify forward-looking statements and information. The forward-looking statements and information in this news release include information relating to the business plans of the Company and DOJA, the Offering and the transaction. Such statements and information reflect the current views of the Company.

By their nature, forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause our actual results, performance or achievements, or other future events, to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Such factors include, among others, the following risks:

- there is no assurance that the Company and DOJA will obtain all requisite approvals for the transaction;
- following completion of the transaction, the Company may require additional financing from time to time in order to continue its operations; financing may not be available when needed or on terms and conditions acceptable to the Company;
- new laws or regulations could adversely affect the Company's business and results of operations; and
- the stock markets have experienced volatility that often has been unrelated to the performance of companies. These fluctuations may adversely affect the price of the Company's securities, regardless of its operating performance.

The Company cautions that the foregoing list of material factors is not exhaustive. When relying on the Company's forward-looking statements and information to make decisions, investors and others should carefully consider the foregoing factors and other uncertainties and potential events. The Company has assumed that the material factors referred to in the previous paragraph will not cause such forward-looking statements and information to differ materially from actual results or events. However, the list of these factors is not exhaustive and is subject to change and there can be no assurance that such assumptions will reflect the actual outcome of such items or factors.

THE FORWARD-LOOKING INFORMATION CONTAINED IN THIS NEWS RELEASE REPRESENTS THE EXPECTATIONS OF THE COMPANY AS OF THE DATE OF THIS NEWS RELEASE AND, ACCORDINGLY, IS SUBJECT TO CHANGE AFTER SUCH DATE. READERS SHOULD NOT PLACE UNDUE IMPORTANCE ON FORWARD-LOOKING INFORMATION AND SHOULD NOT RELY UPON THIS INFORMATION AS OF ANY OTHER DATE. WHILE THE COMPANY MAY ELECT TO, IT DOES NOT UNDERTAKE TO UPDATE THIS INFORMATION AT ANY PARTICULAR TIME EXCEPT AS REQUIRED IN ACCORDANCE WITH APPLICABLE LAWS.

Readers are cautioned that closing of the transaction remains subject to a number of conditions, including receipt of any required shareholder, regulatory and third-party consents, the Canadian Securities Exchange having conditionally accepted the listing of the Company's common shares, the TSX Venture Exchange having consented to the voluntarily delisting of the Company's common shares, and the satisfaction of other customary closing conditions. The transaction cannot close until the required approvals are obtained, and the Company's common shares have been delisted from the TSX Venture Exchange. There can be no assurance that the transaction will be completed as proposed or at all, or that the Company's common shares will be listed and posted for trading on any stock exchange.

Neither the TSX Venture Exchange, nor the Canadian Securities Exchange, has in any way passed upon the merits of the proposed transaction and has neither approved nor disapproved the contents of this news release. Neither the TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this news release.