

FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

West High Yield (W.H.Y.) Resources Ltd. ("West High" or the "Company")
110 Hamptons Landing NW
Calgary, Alberta T3A 5R5

Item 2. Date of Material Change

April 29, 2015.

Item 3. News Release

A news release reporting the material change, a copy of which is attached, was issued by the Company at Calgary, Alberta through the services of Marketwire on April 29, 2015.

Item 4. Summary of Material Change

The Company announced the release of its 2014 year end Financial Statements and MD&A and the closing of a non-brokered Private Placement. In the Private Placement, the Company raised gross proceeds of \$301,500 through the issuance of 1,206,000 Units at a price of \$0.25 per Unit with each Unit comprised of 1 Common Share and 1 Common Share Purchase Warrant. Ten full Warrants entitle the holder to purchase 1 Common Share of the Company at an exercise price of \$0.40 for a period of one year from the date of issue.

Item 5. Full Description of Material Change

The full details of the material change are more fully described in the attached press release.

Item 6. Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not applicable.

Item 7. Omitted Information

None.

Item 8. Executive Officer

Frank Marasco
President and Chief Executive Officer
110 Hamptons Landing NW
Calgary, Alberta T3A 5R5
Telephone: (403) 660-3488

Item 9. Date of Report

May 5, 2015