

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1. Name & Address of Company

West Kirkland Mining Inc. ("West Kirkland" or the "Company")
838 – 1100 Melville Street
Vancouver BC, V6E 4A6
Tel: (604) 685-8311

Item 2. Date of Material Change

January 20, 2020

Item 3. News Release

A news release was disseminated on January 21, 2020 to the TSXV as well as through various others approved public media and was SEDAR filed with the Securities Commissions of all of the provinces of Canada except Quebec.

Item 4. Summary of Material Change

West Kirkland closed a private placement of common shares of the Company first announced on January 10, 2020. The Company issued 16,673,000 common shares at a price of \$0.06 per share for aggregate gross proceeds of \$1,000,400.

Item 5. Full Description of Material Change

The Company closed a private placement first announced on January 10, 2020. The Company issued an aggregate 16,673,334 common shares at a price of \$0.06 per share for aggregate gross proceeds of \$1,000,400 (the "Private Placement"). The Private Placement was completed with two of its major shareholders and six investors. A 6% cash finder's fee amounting to \$21,360 was paid on a portion of the Private Placement, which was otherwise arranged by management.

The Company intends to use the net proceeds of the Private Placement on the completion of Phase 2 permitting of its 75%-owned Hasbrouck Project located in Nevada and for general working capital. The common shares issued pursuant to the Private Placement will bear a four-month and one day resale restriction from the date of closing, which the Company anticipates will occur as soon as possible after receipt of Exchange approval.

Sun Valley Gold Master Fund, Ltd. and Ruffer LLP, each being a related party to the Company under Multilateral Instrument 61-101 - Protection of Minority Security Holders in Special Transactions ("MI 61-101") by virtue of being a holder of more than 10% of the issued and outstanding common shares of the Company, participated in the Private Placement. The Private Placement therefore constitutes a "related party transaction" under MI 61-101. The Company relied upon exemptions from the valuation and minority shareholder approval requirements of MI 61-101 available pursuant to sections 5.5(b) and 5.7(1)(b) of MI 61-101, as the Company is not listed on a senior specified stock exchange and the Private Placement raised proceeds of less than \$2,500,000.

The common shares sold pursuant to the Private Placement have not been, and will not be, registered under the U.S. Securities Act of 1933, as amended (the "U.S. Securities Act") or any U.S. state securities laws, and may not be offered or sold in the United States or to, or for the account or benefit of, U.S. persons absent registration or any applicable exemption from the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. This material change report shall not constitute an offer to sell or the

solicitation of an offer to buy securities in the United States, nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful.

About West Kirkland Mining Inc.

West Kirkland is focused on advancing the Hasbrouck Project in Tonopah, Nevada. The Company owns a 75% interest in, and a 1.1% net smelter return royalty over, the Hasbrouck Project and is working towards completing full permitting for the project's gold reserves.

Authors and Qualified Persons Statement

Sandy McVey, P.Eng., Chief Operating Officer for West Kirkland, and a non-independent Qualified Person as defined by National Instrument 43-101 Standards of Disclosure for Mineral Projects ("NI 43-101"), has reviewed the technical information contained in this material change report and has verified the relevant data. Quality Control and Assay information is as previously disclosed in the Company's technical reports.

Disclaimer for Forward-Looking Information

This material change report contains forward-looking information or forward-looking statements (collectively "forward-looking information") within the meaning of applicable securities laws. Forward-looking information is typically identified by words such as: "believe", "expect", "anticipate", "intend", "estimate", "postulate" and similar expressions, or are those, which, by their nature, refer to future events. Forward-looking information in this news release includes, without limitation, discussion of permitting status and the timing thereof and other statements that are not historical facts. Information about details contained in the prefeasibility study are also forward-looking statements in that they reflect a prediction of the mineralization that would be encountered, and the results of mining it, if a mineral deposit were developed and mined. Although West Kirkland believes that such information as set out in this material change report is reasonable, it can give no assurance that such expectations and estimates will prove to be correct. The Company cautions investors that any forward-looking information provided by the Company is not a guarantee of future results or performance, and that actual results may differ materially from those in forward-looking information as a result of various factors, including, but not limited to, the state of the financial markets for the Company's equity securities, the state of the market for gold or other minerals that may be produced generally, significant increases in any of the machinery, equipment or supplies required to develop and operate a mine, a significant change in the availability or cost of the labor force required to operate a mine, a significant increases in the cost of transportation for the Company's products, variations in the nature, quality and quantity of any mineral deposits that may be located, the Company's ability to obtain any necessary permits, consents or authorizations required for its activities, to raise the necessary capital or to be fully able to implement its business strategies and other risks associated with the exploration and development of mineral properties. The reader is referred to the Company's public filings for a more complete discussion of such risk factors and their potential effects which may be accessed through the Company's profile on SEDAR at www.sedar.com.

Cautionary Note to U.S. Investors Regarding the Use of Mining Terms

This material change report has been prepared in accordance with the securities laws in effect in Canada, which differ from the requirements of U.S. securities laws. Unless otherwise indicated, all resources and reserve estimates reported by the Company in relation to the 2016 Updated Pre-feasibility Study have been prepared in accordance with NI 43-101 and the Canadian Institute of Mining, Metallurgy, and Petroleum Definition Standards on Mineral Resources and Mineral Reserves. NI 43-101 is a rule developed by the Canadian Securities Administrators which establishes standards for all public disclosure an issuer makes of scientific and technical information concerning mineral projects. Canadian standards, including NI 43-101, differ significantly from the requirements of the U.S. Securities and Exchange Commission (the "SEC")

Industry Guide 7, and resource or reserve information contained herein may not be comparable to similar information disclosed by U.S. companies. In particular, and without limiting the generality of the foregoing, “resources” and “reserves” established under NI 43-101 standards may not qualify as “resources” and “reserves” under U.S. standards. Under U.S. standards, mineralization may not be classified as a “reserve” unless the determination has been made that the mineralization could be economically and legally produced or extracted at the time the reserve determination is made. In addition, under U.S. standards, a “Final” or “Bankable” feasibility study is required to report reserves, the three-year historical average price is used in any reserve or cash flow analysis to designate reserves and the primary environmental analysis or report must be filed with the appropriate governmental authority. Disclosure of “contained ounces” in a resource is permitted disclosure under Canadian regulations; however, the SEC normally only permits issuers to report mineralization that does not constitute “reserves” by SEC standards as in-place tonnage and grade without reference to unit measures. Accordingly, information concerning mineral deposits set forth in this material change report may not be comparable with information made public by companies that report in accordance with U.S. standards.

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 material change report.

Item 6. Reliance on subsection 7.1 of National Instrument 51-102

N/A

Item 7. Omitted Information

N/A

Item 8. Executive Officer

The following senior officer of the Issuer is knowledgeable about the material change and may be contacted by the Commission at the following telephone number:

Frank Hallam, CFO

Tel: (604) 685-8311

Item 9. Date of Report

January 21, 2020