FORM 51–102F3

MATERIAL CHANGE REPORT

UNDER NATIONAL INSTRUMENT 51-102

Item 1 Name and Address of Company

West Cirque Resources Ltd.
Suite 530, 510 Burrard Street
Vancouver, BC, Canada V6C 3A8

Phone: 604-558-4604
Facsimile: 604-677-6276

(“West Cirque” or the “Company”)

Item 2 Date of Material Change

April 16, 2014

Item 3 News Release

A news release was issued by West Cirque on April 16, 2014 and distributed through Marketwire and filed on SEDAR.

Item 4 Summary of Material Change

On April 16, 2014, West Cirque and Kaizen Discovery Inc. (“Kaizen”) jointly announced the entering into of an Arrangement Agreement among West Cirque and Kaizen dated April 16, 2014 (the “Arrangement Agreement”) pursuant to which Kaizen will acquire all of the issued and outstanding common shares of West Cirque (“West Cirque Shares”) on the basis of 0.50 of a common share of Kaizen (“Kaizen Share”) for each one West Cirque Share. The transaction will be carried out by way of a court-approved plan of arrangement under the *Business Corporations Act* (British Columbia) (the “Arrangement”). Capitalized terms used in this Material Change Report but not otherwise defined have the meaning given to them in the Arrangement Agreement.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

On April 16, 2014, West Cirque and Kaizen jointly announced the entering into of the Arrangement Agreement. Kaizen will acquire all of the issued and outstanding West Cirque Shares on the basis of 0.50 of a Kaizen Share for each one West Cirque Share (the “Consideration”).

In addition, all stock options of West Cirque (“West Cirque Options”) outstanding at the Effective Date will automatically be exchanged, under the terms of the Plan of Arrangement, for an equivalent stock option of Kaizen to acquire Kaizen Shares, adjusted for the Exchange Ratio, with the same remaining terms to expiry.

The Boards of Directors of both Kaizen and West Cirque have determined that the Arrangement is in the best interests of their respective companies based on a number of factors, including, in the case of West Cirque, a fairness opinion ("Fairness Opinion") received from Ross Glanville & Associates Ltd. and Bruce McKnight as financial advisors. The Fairness Opinion concluded that the Consideration to be received under the Arrangement is fair, from a financial point of view, to the shareholders of West Cirque. In addition, each company's board of directors also has unanimously approved the terms of the Arrangement and West Cirque's board of directors will recommend that their shareholders and optionholders vote in favor of the Arrangement at its meeting of shareholders and optionholders.

The Arrangement is subject to a number of conditions precedent, including, but not limited to, the following: (i) approval of the Arrangement by a 66 2/3 special majority of the shareholders and optionholders of West Cirque, voting together as a single class; (ii) the receipt of all necessary consents, approvals, and authorizations (including the conditional approval of the TSX Venture Exchange and the interim and final order of the Supreme Court of British Columbia) for the Arrangement; (iii) the confirmation of the representations and warranties of each party to the Arrangement Agreement; (iv) the absence of any material adverse effects in relation to West Cirque or Kaizen; (vi) the absence of a breach in any voting agreements by any party to such agreements; (vii) satisfactory completion of due diligence on West Cirque by Kaizen, subject to Kaizen's sole discretion; and (viii) no loss of the current employees of West Cirque.

Officers and directors of West Cirque have entered into voting and lock-up agreements, totalling approximately 21.3% of the West Cirque Shares, by which they have agreed to certain lock-up provisions in respect of their West Cirque Shares and West Cirque Options and to vote their West Cirque Shares and West Cirque Options in favour of the Arrangement. In addition, Alpha Capital Ltd., a shareholder of West Cirque owning approximately 5.5% of the West Cirque Shares, has also entered into a voting agreement, by which it has agreed to vote in favour of the Arrangement.

West Cirque has also provided Kaizen with certain other customary rights, including non-solicitation provisions and a right to match with respect to a superior proposal. In the event an unsolicited Superior Proposal is received by West Cirque, Kaizen has a right to match and West Cirque has customary fiduciary-out provisions which allow the directors of West Cirque to recommend a Superior Proposal subject to the termination fee described below and Kaizen's right to match.

In the event that the Arrangement is not completed, West Cirque has agreed to pay Kaizen a termination fee equal to $400,000, under the following circumstances: (i) the board of directors of West Cirque authorize the entering into of a written agreement with respect to a Superior Proposal; (ii) the board of directors of West Cirque fail to or change their recommendation to the shareholders and optionholders of West Cirque to vote in favour of the Arrangement; or (iii) the approval of the shareholders and optionholders of West Cirque in favour of the Arrangement is not obtained, an Acquisition Proposal is announced prior to the termination of the Arrangement Agreement, and West Cirque enters into an agreement for an Acquisition Proposal within 180 days of the termination of the Arrangement Agreement.

Copies of the Arrangement Agreement and the voting agreements entered into between Kaizen and West Cirque's directors and officers, and between Kaizen and Alpha Capital Ltd., have been filed on SEDAR and are available electronically under West Cirque's profile at www.sedar.com.

5.2 Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

The following senior officer of the Company is knowledgeable about the material change and the Report and may be contacted:

Steven Vanry,
President and Chief Executive Officer
Phone: 604-558-4604

Item 9 Date of Report

April 25, 2014