FORM 51–102F3
MATERIAL CHANGE REPORT
UNDER NATIONAL INSTRUMENT 51-102

Item 1 Name and Address of Company

WPC Resources Inc. (the “Company”)
#202 - 750 West Pender Street
Vancouver, British Columbia
V6C 2T7

Item 2 Date of Material Change

April 18, 2016.

Item 3 News Release

The Company disseminated a news release on April 18, 2016 and subsequently filed copies on www.sedar.com.

Item 4 Summary of Material Change

The Company has closed a non-brokered private placement (the “Offering”) by issuing 30,000,000 units at a price of $0.05 per unit for gross proceeds of $1,500,000.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

The Company has closed a non-brokered private placement (the “Offering”) by issuing 30,000,000 units at a price of $0.05 per unit for gross proceeds of $1,500,000. Each unit consists of one (1) common share (“Common Share”) in the capital of the Company and one half (1/2) non-transferable Common Share purchase warrant (a “Warrant”). Each full Warrant entitle the holder to purchase one (1) Common Share of the Company for a period of twenty-four (24) months from the closing of the Offering at an exercise price of $0.10.

All securities issued pursuant to the Offering, including the Common Shares underlying the Warrants, are subject to a statutory hold period which will expire on August 19, 2016.

Finder’s fees of $53,560 were paid in cash and 1,071,200 Broker’s Warrants were issued in connection with the Offering. Each Broker’s Warrant entitles the holder to purchase one common share at a price of $0.10 for a period of 24 months, expiring on April 18, 2018.

Insiders have participated in the Offering by purchasing 3,540,000 Units for gross proceeds of $177,000.

Certain directors and officers of the Company, directly or through companies controlled by them, participated in the Offering as follows: Allan Fabbro purchased 1,000,000 Units, Stephen Wilkinson purchased 1,000,000 Units and Wayne Moorhouse purchased 240,000 Units. As a result, the issuance of Units to these insiders was considered to be a related party transaction subject to TSX Venture Exchange Policy 5.9. The Company relied on exemptions from the formal valuation and minority shareholder approval requirements provided under sections 5.5(c) and 5.7(1)(b) of Multilateral Instrument 61-101. As a result of their participation in the Offering, Allan Fabbro's holdings in the Company's outstanding voting shares increased to approximately 1.2%, Stephen Wilkinson's increased to approximately 1.1% and Wayne Moorhouse's to approximately 0.4%. The placement closed less than 21 days after the filing of this material change report within the time required by the policies of the TSX Venture Exchange.

5.2 Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

Wayne Moorhouse
Chief Financial Officer
604-685-1144

Item 9 Date of Report

April 26, 2016.