

Form 51-102F3
MATERIAL CHANGE REPORT

1. Name and address of the Company.

Winston Resources Inc. (the
"Company")

208 Queens Quay West, Suite 2506
Toronto, Ontario M5J2Y5

2. Date of Material Change

October 9, 2014.

3. News Release.

A press release disclosing the material change was released on October 9, 2014 disclosed through the facilities of Newsfile Corp.

4. Summary of Material Change.

The material change is fully described in the Company's press release which is attached as Schedule "A" and is incorporated herein.

5. Full Description of Material Change.

A full description of the material change is contained under Item 4.

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

The report is not being filed on a confidential basis.

7. Omitted Information.

No significant facts have been omitted from this Material Change Report.

8. Executive Officer.

For further information, contact Daniel Wettreich. CEO at (647) 931 9768

9. Date of Report

This report is dated at Toronto, this 9th day of October, 2014

WINSTON RESOURCES INC.

Per: "Daniel Wettreich" (signed)
Daniel Wettreich, Chief Executive Officer

SCHEDULE A

This news release is not for distribution or dissemination in the United States of America

WINSTON RESOURCES INC.

208 Queens Quay West, Suite 2506, Toronto, Ontario, M5J 2Y5
Phone: (416) 628 9879

WINSTON CONVERTS DEBT TO COMMON SHARES

Toronto, Ontario, October 9, 2014, 2014 – Winston Resources Inc (CSE: WRW) ("Winston") announces that it will effect a debt conversion (the "Debt Conversion") of \$173,917 owing to Sammiri Capital Inc a private company owned by Danny Wettreich a director and CEO of Winston. The Debt Conversion will comprise Units of Winston, each Unit comprising of one common share at \$0.05 per share and one warrant exercisable at \$0.05 per share (the "Debt Conversion"). The Debt Conversion will result in the issuance of 3,478,340 common shares, representing 35.27% of the increased share capital of Winston, and 3,478,000 warrants representing 96.5% of the increased and outstanding warrants. No commission is payable in relation to the Debt Conversion. The total amount of Winston shares issued and outstanding is now 9,862,335.

About Winston Resources

Winston is a Toronto based mineral company which owns 85% of CNRP Mining Inc (CSE:CND) which is developing its 100% owned Elmtree Gold Project in New Brunswick, Canada. Winston also owns significant equity interests in Zara Resources Inc (CSE: ZRI), Hadley Mining Inc (CSE:HM), and Leo Resources Inc (CSE:LEO).

For more information please see www.WinstonResourcesInc.com or contact Danny Wettreich at (416) 628 9879 or dw@WinstonResourcesInc.com

Forward-Looking Information: This press release may include forward-looking information within the meaning of Canadian securities legislation, concerning the business and trading in the common stock of Winston Resources Inc. The forward-looking information is based on certain key expectations and assumptions made by the company's management. Although the company believes that the expectations and assumptions on which such forward-looking information is based are reasonable, undue reliance should not be placed on the forward-looking information because the company can give no assurance that they will prove to be correct. These forward-looking statements are made as of the date of this press release and the company disclaims any intent or obligation to update publicly any forward-looking information, whether as a result of new information, future events or results or otherwise, other than as required by applicable securities laws.

The CSE has not reviewed, approved or disapproved the content of this press release