

**FORM 51-102F3
NATIONAL INSTRUMENT 51-102**

MATERIAL CHANGE REPORT UNDER SECTION 7.1 OF NI 51-102

FILED VIA SEDAR

Item 1. Name and Address of Company

Winston Resources Inc. (the "Company")
4168 Finch Avenue East, Suite 308
Toronto, Ontario M1S 5H6

Item 2. Date of Material Change

A material change took place on December 30, 2016

Item 3. News Release

On December 30, 2016 a news release was released through the facilities of FSC Wire.

Item 4. Summary of Material Change

The Company announced that its CEO had closed the previously announced sale of the majority of his shareholdings in the Company, and the Company has appointed new directors and officers.

Item 5. Full Description of Material Change

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

Item 6. Reliance on Section 7.1(2) of National Instrument 51-102

The report is not being filed on a confidential basis in reliance on section 7.1(2) of National Instrument 51-102.

Item 7. Omitted Information

No significant information has been omitted from this Material Change Report.

Item 8. Executive Officer

For further information, contact Anthony Jackson at 604 283 1722.

Item 9. Date of Report

This report is dated at Toronto this 30th day of December 2016

WINSTON RESOURCES INC.

/s/ Anthony Jackson

Per: _____
Anthony Jackson, director

SCHEDULE A

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

WINSTON RESOURCES INC.

4168 Finch Avenue East, Suite 308, Toronto, Ontario, M1S 5H6 Phone: (416) 628 9879

WINSTON CEO CLOSES SALE OF SHARES AND NEW DIRECTORS AND OFFICERS APPOINTED

Toronto, Ontario, December 30, 2016 – Winston Resources Inc (CSE: WRW) (“Winston” or “the Company”) announces that, Daniel Wettreich a director and CEO of Winston, has closed the previously announced sale of the majority of his shareholdings in Winston.

The shares were acquired by Anthony Jackson and a number of investors (collectively “Purchasers”), from Sammiri Capital Inc, a private company owned by Daniel Wettreich, (“Wettreich”). The total amount of 6,410,518 common shares of Winston representing 65% of the issued and outstanding share capital of Winston were sold for the payment of CAD\$100,000 at a deemed price of CAD\$0.0156 per share. Wettreich has also granted Purchasers a 60 day option to acquire 3,478,340 \$0.05 warrants to Purchasers for \$34,783. Further, Purchasers entered into a loan agreement with Winston (“Loan Agreement”), in the amount of CAD\$150,000 which amount will be used to repay the outstanding payables and indebtedness of Winston.

Winston has appointed Shawn Bromley a director and CEO, Anthony Jackson a director, and Quinn Field-Dyde a director. Daniel Wettreich has retired as a director and CEO, Mark Wettreich has retired as a director and Corporate Secretary, and Peter Wanner, Paul Cullingham and David Lonsdale have retired as directors.

About Winston Resources

Winston is a Toronto based company listed on the Canadian Securities Exchange and owns a 25% interest in the Pigeon River exploration project in Ontario, Canada. For more information please contact Anthony Jackson at (604) 283 1722.

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