MANAGEMENT'S DISCUSSION AND ANALYSIS of

WEST KIRKLAND MINING INC.

For the Year Ended December 31, 2014

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Overview

West Kirkland Mining Inc. ("West Kirkland" or the "Company") is a mineral exploration and development company focused on the acquisition, exploration and development of gold projects in Nevada and Utah with its flagship asset being the Hasbrouck Project, which consists of the Hasbrouck and Three Hills properties. The Company is based in Vancouver, British Columbia, Canada and its common shares trade on the TSX Venture Exchange under the symbol, "WKM". The Company is a reporting issuer in the each of the provinces of Canada except Quebec.

The following Management Discussion and Analysis ("MD&A") focuses on the financial condition and results of operations of the Company for the years ended December 31, 2014 and 2013. The MD&A is prepared as of April 30, 2015 and should be read in conjunction with the audited annual consolidated financial statements of the Company for the years ended December 31, 2014 and 2013, together with the notes thereto.

The Company prepares its financial statements in accordance with International Financial Reporting Standards ("IFRS"). All dollar figures included therein and in the following discussion and analysis are quoted in Canadian dollars unless otherwise noted.

Forward-Looking Information

Certain statements made and information contained herein may constitute "forward-looking statements" or "forward-looking information" within the meaning of applicable securities legislation (collectively, "Forward-Looking Statements"). Forward-Looking Statements are 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 Statements in this MD&A include, but are not limited to, statements with regard to:

- Planned exploration activity including both expected drilling and geological and geophysical related activities;
- Impact of increasing competition;
- Future foreign currency exchange rates;
- The Company's ability to obtain additional financing on satisfactory terms;
- Future sources of liquidity, cash flows and their uses; and
- The completion of the prefeasibility study.

Forward-Looking Statements are necessarily based on a number of estimates and assumptions that, while considered reasonable by the Company based on the information available to it, are inherently subject to significant business, economic and competitive uncertainties and contingences. The Company cautions investors that any Forward-Looking Statements provided by the Company are not a guarantee of future results or performance, and that actual results may differ materially from those in Forward-Looking Statements as a result of various estimates, assumptions, risks, and uncertainties, 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, recent market volatility; 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.

Although the Company has attempted to identify risks and uncertainties (section 9) that may cause actual actions, events or results to differ materially from those described in Forward-Looking Statements, there may be other factors that cause actual results, performances, achievements or events to not be as anticipated, estimated or intended. Also, many of the factors are beyond the Company's control. As actual results and future events could differ materially from those anticipated in Forward-Looking Statements, readers should not place undue reliance on such statements. Except as may be required by law, the Company undertakes no obligation to publicly update or revise any Forward-Looking Statements, whether as a result of new information, future events or otherwise.

Highlights for the year ended December 31, 2014

On January 24, 2014 the Company entered into a binding letter agreement with Allied Nevada Gold Corp. ("ANV") to acquire ANV's Hasbrouck and Three Hills properties in southwestern Nevada for consideration of up to US$30 million. A US$0.5 million non-refundable cash deposit was paid to ANV upon execution of the letter agreement, then a further US$19.5 million cash payment was paid on April 23, 2014, at which time the Company acquired a 75% interest in the properties. The Company has the option to acquire the remaining 25% interest in the properties by paying an additional US$10 million to ANV within 30 months (by October 23, 2016) in accordance with the terms and conditions of the letter agreement. If the Company does not make the additional payment to ANV, or if the Company offers the payment and ANV chooses to decline the payment, the properties shall be transferred into a joint venture with the Company retaining a 75% interest and ANV retaining a 25% interest.

On January 29 and 31, 2014 the Company completed the first and second tranche of a non-brokered private placement at $0.10 per common share by issuing 6,500,000 shares and 5,400,000 shares for gross proceeds of $650,000 and $540,000 respectively. Finders fees paid totaled $43,500 for both tranches in addition to legal fees incurred.

On April 17, 2014 the Company closed a fully marketed prospectus offering of units of the Company and the first tranche of a non-brokered private placement. On May 2, 2014 the Company closed the second tranche of the non-brokered private placement offering and on May 8, 2014 the Company closed the overallotment option of the prospectus offering. Pursuant to the offerings the Company issued a total of 220,940,833 units at a price of $0.15 each for aggregate gross proceeds of $33.1 million. Each unit in the offerings consisted of one common share of the Company and one common share purchase warrant exercisable for one common share at a price of $0.30 at any time prior to April 17, 2019. After legal fees and a cash commission paid to brokers representing 6% of the gross proceeds raised, the net proceeds of the offerings to the Company was approximately $30.3 million.

From the proceeds of the offerings, US$19.5 million was paid on April 23, 2014 to ANV to complete the purchase of a 75% interest in the Hasbrouck and Three Hills properties (C$21.44 million at April 23, 2014).

The Company has commenced a prefeasibility study on the properties and has initiated permitting procedures in Nevada. As part of this work, the Company is now carrying out exploration and condemnation drilling, geotechnical and hydrological investigations and metallurgical studies on the properties. This work commenced in June 2014 and continues.

On June 12, 2014, the Company announced the collection of a 20 ton Run-of-Mine ("ROM") bulk sample from the Three Hills deposit. On December 3, 2014 the Company announced that from this material a bulk run-of-mine column test of 12 tons achieved 81.1% gold recovery after 133 days of leach and rinse; 75% of the gold was recovered after 100 days of leach. The column tests were performed by Kappes Cassiday & Associates, Reno, to determine the gold recovered from run-of-mine material. Run-of-mine refers to ore sized as it would be after drilling and blasting without further crushing. Previous test work indicated similar recoveries but had been performed on 1-1/2 inch crushed material. For financial modelling purposes in the upcoming prefeasibility study the Company has applied a 79% recovery rate to ore mined from Three Hills.

On September 9, 2014, the Company announced results of exploration drilling on the Hasbrouck and Three Hills deposits. Highlights include an intercept of 50.29 meters of 0.73 g/t gold ("Au") within a northwest structure to the east of the Three Hills deposit and a new near surface gold discovery on the northeast flank of the Hasbrouck deposit. A second phase of drilling was announced on October 22, 2014. Results were announced January 27, 2015 with 610 meters of drilling at Three Hills highlighted by hole TH14R-007 which intercepted 16.8 meters of 1.24 g/t Au starting from 106.7 meters down the hole.

Drilling from Hasbrouck was highlighted by hole HSB14R-011 which cut 7.6 meters of 0.55 g/t Au at shallow depths and within 100 meters of the conceptual pit rim.

On November 17, 2014, the Company announced the gold results from hole MW14-01. This hole was drilled as a monitoring well as part of the Company's permitting process, but was positioned to also test the northwest structure for additional mineralization. The hole returned 1.36 g/t Au over 39.6 meters starting 54.9 meters down the hole. This hole is approximately 300 meters to the east of the defined resource and highlights the potential for additional exploration successes on the property.

On November 25, 2014 the Company submitted its Mine Plan of Operations ("MPO") for the Three Hills project to the Bureau of Land Management ("BLM") and the Nevada Department of Environmental Protection ("NDEP"). Due to the small footprint and low environmental impact of the proposed Three Hills mine, the plan of operations conforms to the requirements of an environmental assessment ("EA") and the BLM may opt to evaluate the project under this criteria. If the BLM elects the EA process the Company could potentially start mine construction within 13 months. A decision is expected from the BLM during the second quarter of 2015.

On March 9, 2015 the Company announced that a 72.6% recovery rate had been achieved on the Hasbrouck property using a high pressure grinding roll technology ("HPGR"). Previous test work at Hasbrouck had achieved a 60% recovery using conventional crushing methods. The Company confirmed that using HPGR for tertiary crushing at the Hasbrouck deposit will improve project economics and will be incorporated into the upcoming prefeasibility study.

Discussion of Operations and Financial Results

1. Results of Operations

Since incorporation, the Company has been engaged in the acquisition and exploration of mineral properties in North America.

For the year ended December 31, 2014

For the year ended December 31, 2014, the Company incurred a net loss of $7.29 million (2013 - $7.23 million loss). Both years are significantly affected by the write-down of mineral property acquisition and deferred exploration costs amounting to $5.1 million and $5.6 million respectively. Salaries and benefits totaled $478,447 (December 31, 2013 - $624,772), with the decrease due to severance pay in the prior year and increased wages capitalized to mineral properties in the current year. Professional fees totaled $304,812 (2013 - $326,275). Office and general expenses totaled $194,110 (2013 - $185,582), management and consulting fees totaled $153,645 (2013 – $125,600), while shareholder relation expenses were $163,469 (2013 - $108,537). Other expenses have increased due to increased overall activity in the Company due to the work done on the Hasbrouck project in the current year.

For the three months ended December 31, 2014

For the three months ended December 31, 2014, the Company incurred a net loss of $1.94 million (2013 - $2.62 million), with both quarters being significantly affected by write-downs of $1.66 million and $2.4 million respectively. Salaries and benefits totaled $73,320 (2013 - $145,799) with this decrease due to a larger proportion of salaries being capitalized to mineral properties in the current period. Other expenses have increased in 2014 as compared to the prior year due to higher overall activity levels resulting from the work being done on the Hasbrouck properties.

Selected Information

The following tables set forth selected financial data from the Company's consolidated financial statements and should be read in conjunction with those financial statements:

	Year ended December 31, 2014	Year ended December 31, 2013	Year ended December 31, 2012
Interest Income	$44,677	4,985	9,159
Comprehensive Loss	$5,397,891	6,653,229	4,304,015
Basic and Diluted Loss per Share	$.03	$0.12	$0.12
Total Assets	$35,906,974	$9,004,084	$11,645,078
Long Term Debt	$Nil	$Nil	$Nil
Dividends	$Nil	$Nil	$Nil

The following table sets forth selected quarterly financial information for each of the last eight (8) quarters.

Quarter Ending	Interest & Other Income	Comprehensive Loss [(1)]	Net Basic Loss per Share
December 31, 2014	$12,395	$964,159	$0.00
September 30, 2014	$20,368	$2,274,821	$0.01
June 30, 2014	$11,892	$2,031,846	$0.00
March 31, 2014	$22	$127,065	$0.01
December 31, 2013	$207	$2,356,529	$0.05
September 30, 2013	$48	$3,763,029	$0.06
June 30, 2013	$3,045	$50,952	$0.00
March 31, 2013	$1,685	$482,719	$0.01

Explanatory Notes:

(1) Comprehensive loss by quarter is often materially affected by the timing and recognition of large non-cash income, expenses, write-offs or changes in foreign exchange rates.

Exploration Programs and Expenditures

For more detailed information regarding the Company's mineral properties please refer to note 5, "Mineral Properties" in the Company's consolidated financial statements for the year ended December 31, 2014. As of December 31, 2014, total accumulated exploration and evaluation expenditures for each mineral property are summarized as follows:

Resource Property	Balance 31-Dec-12	Additions 2013 Q1	Q2	Q3	Q4	Foreign Exchange	Write-off 2013	Balance 31-Dec-13
Hasbrouck	$ -	-	-	-	-	-	-	$ -
TUG	$ 5,689,038	485,954	455,987	96,462	86,780	419,108	(2,298,240)	$ 4,935,089
Rubicon	$ 2,064,236	452,194	343,478	5,906	(10,835)	142,539	-	$ 2,997,518
Kirkland Lake	$ 2,895,688	71,086	3,656	5,185	-	-	(2,975,615)	$ -
Total	$10,648,962	1,009,234	803,121	107,553	75,945	561,647	(5,273,855)	$ 7,932,607
Resource Property	**Balance 31-Dec-13**	**Additions 2014 Q1**	**Q2**	**Q3**	**Q4**	**Foreign Exchange**	**Write-off 2014**	**Balance 31-Dec-14**
Hasbrouck	$ -	94,820	520,044	1,480,312	1,693,990	-	-	$ 3,789,166
TUG	$ 4,935,089	18,069	4,301	103,497	(14,700)	308,800	(1,662,697)	$ 3,692,359
Rubicon	$ 2,997,518	-	-	-	-	158,950	(3,156,468)	$ -
Kirkland Lake	$ -	-	-	-	-	-	-	$ -
Total	$ 7,932,607	112,889	524,345	1,583,809	1,679,290	467,750	(4,819,165)	$ 7,481,525
Note: Acquisition costs are not included in this table								

Hasbrouck and Three Hills

On January 24, 2014 the Company entered into a binding letter agreement to acquire ANV's Hasbrouck and Three Hills properties in southwestern Nevada for consideration of up to US$30 million. A US$0.5 million non-refundable cash deposit was paid to ANV upon execution of the letter agreement. A further US$19.5 million cash payment was paid on April 23, 2014, at which time the Company acquired a 75% interest in the properties. The Company has the option to acquire the remaining 25% interest in the properties by paying an additional US$10 million to ANV within 30 months (by October 23, 2016) in accordance with the terms and conditions of the letter agreement. If the Company does not make the additional payment to ANV, or if the Company offers the payment and ANV chooses to decline the payment, the properties shall be transferred into a joint venture with the Company retaining a 75% interest and ANV retaining a 25% interest.

The Company has advanced the properties to a prefeasibility study and has initiated permitting procedures in Nevada. During 2014 the Company conducted exploration and condemnation drilling, geotechnical and hydrological investigations and metallurgical studies on the properties. Prefeasibility engineering and modelling as well as permitting activities have continued into 2015.

On September 9, 2014, the Company drilled four exploration holes on the eastern flank of the Three Hills deposit. Results included 50.29 meters grading 0.73 g/t Au and 3.22 g/t silver ("Ag") within a zone of intersecting structures. This drilling confirmed the Three Hills deposit remains open to the east and provided a high grade structural corridor of mineralization that will be tested with follow up work.

On September 9, 2014, the Company also announced that drilling at an area within 100 meters of the conceptual pit outline at Hasbrouck returned 6.09 meters of 0.38 g/t Au with 12.2 g/t Ag starting at a depth of 7.62 meters. A second phase of mapping, sampling and trenching was completed in areas of thicker Siebert formation towards the potential pit area, with the goal of establishing refined drill targets with potential for thicker mineralized intercepts.

On November 17, 2014, the Company announced the assay results from hole MW14-01. This hole was drilled as a monitoring well as part of the Company's permitting process, but was positioned to also test the northwest structure for additional mineralization. The hole returned 1.36 g/t Au over 39.6 meters starting 54.9 meters down the hole. This hole is approximately 300 meters to the east of the defined resource and highlights the potential for additional exploration successes on the property.

On December 3, 2014 the Company announced that a bulk run-of-mine column test of 12 tons from the Three Hills deposit achieved 81.1% gold recovery after 133 days of leach and rinse; 75% of the gold was recovered after 100 days of leach. Previous test work indicated similar recoveries but had been performed on 1-1/2 inch crushed material. For financial modelling purposes in the upcoming prefeasibility study the Company has applied a 79% recovery rate to ore mined from Three Hills.

On January 27, 2015, the Company announced results from its phase two exploration program at Hasbrouck and Three Hills. Drilling at Three Hills was highlighted by hole TH14R-007 which intercepted 16.8 meters of 1.24 g/t Au starting from 106.7 meters down the hole. Hasbrouck drilling was highlighted by hole HSB14R-011 which cut 7.6 meters of 0.55 g/t Au.

On March 9, 2015 the Company announced gold recovery rates for the Hasbrouck deposit as part of the ongoing prefeasibility study. A 72.6% recovery was predicted with the use of HPGR technology, with 60% recovery being indicated by earlier tests using conventional crushing methods.

On March 10, 2015, ANV announced that it had filed for Chapter 11 bankruptcy protection in the U.S. and was implementing a financial restructuring of its debt. The bankruptcy of ANV does not alter the Company's legal rights or interests in the Hasbrouck Project and the Company continues to hold title to the properties. The Company's U.S. legal counsel has taken appropriate steps to monitor the process to ensure that the Company is in position to take appropriate action to protect our rights and interests if needed.

Fronteer, Nevada Property Option

On December 14, 2010, the Company entered into an agreement with Fronteer Gold Inc. ("Fronteer") to option 11 properties which total approximately 234 km^2 in north eastern Nevada and Utah. On February 3, 2011 Fronteer was acquired by Newmont Mining Corporation ("Newmont"). The acquisition of Fronteer had no effect on the agreement with the Company. Under the agreement the Company had the option of earning a 60% interest on any of the properties by spending an aggregate $4,000,000 over two years or completing a pre-feasibility study on any designated property. The Company completed sufficient work to earn a 60% interest in the TUG property. The Company did not earn or retain interests in any other of the Fronteer properties and all such properties except TUG were written off at December 31, 2013.

<u>TUG</u>

The TUG deposit is exposed or near surface for the most part and is shallow dipping, making it a suitable target for open pit mining methods. An NI 43-101 PEA technical report was completed by Roscoe Postle Associates Inc. The study predicted a 26% after-tax IRR and a US$9 million NPV(8%) at US$1,525 gold/ US$28 silver and an in-pit indicated resource of 114,000 ounces gold plus 5.4 million ounces silver with an inferred resource of 3,000 ounces gold plus 298,000 ounces of silver.

The Company is in the process of negotiating a Joint Venture arrangement with Newmont to establish the operational and management framework for the TUG property going forward. The Company will be the manager and project operator of the Joint Venture. The Company as the project operator would have the right to determine programs and expenditures. A technical steering committee comprised of members from Newmont and West Kirkland will be established so that the project may benefit from the collective knowledge and expertise of both companies. Given current gold prices and the Company's focus on the Hasbrouck Project, the carrying value of the TUG property was written down to $3.7 million at year end.

Rubicon, Nevada Property Option

On June 23, 2011, the Company entered into an agreement with Rubicon Minerals Corporation ("Rubicon") to option 909 km^2 in northeastern Nevada by spending US$15,000,000 over four years. During the year the Company chose to focus on other properties and all deferred acquisition and exploration costs were written off. As the minimum yearly spend requirements were not fulfilled the agreement has now officially lapsed and the Company retains no interest in these properties.

2. Liquidity and Capital Resources

During the year ended December 31, 2014, the Company closed two separate financings. On January 29 and 31, 2014 the Company closed a non-brokered private placement of 11,900,000 shares at a price of $0.10 per share for gross proceeds of $1,190,000. Of the gross proceeds, US$500,000 was paid on January 24, 2014 to ANV as a non-refundable deposit on the Hasbrouck and Three Hills properties.

On April 17, 2014 the Company closed a fully marketed prospectus offering of units of the Company and the first tranche of a non-brokered private placement. On May 2, 2014 the Company closed the second tranche of the non-brokered private placement offering and on May 8, 2014 the Company closed the overallotment option of the prospectus offering. Pursuant to the offerings the Company issued a total of 220,940,833 units at a price of $0.15 each for aggregate gross proceeds of $33.1 million. Each unit in the offerings consists of one common share of the Company and one common share purchase warrant exercisable for one common share at a price of $0.30 at any time prior to 5:00 pm on April 17, 2019. Including legal fees and a cash commission paid to brokers representing 6% of the gross proceeds raised, the cost of the offerings to the Company was approximately $2.9 million. Of the net proceeds from the offerings, $21.44 million (US$19.50 million) was paid on April 23, 2014 to ANV to finalize the purchase of the Hasbrouck and Three Hills properties.

The Company has no long term debt or loan obligations. Liabilities consist primarily of trade payables of $674,544 at December 31, 2014 ($443,948 – December 31, 2013) incurred at market rates with arm's length third party suppliers, primarily for goods and services related to the Company's exploration of its mineral rights, and also for professional fees and other overhead expenses incurred in the normal course of operations. The Company is not aware of any contingencies as at December 31, 2014.

3. Off Balance Sheet Arrangements

The Company does not have any special purpose entities nor is it party to any arrangements that would be excluded from the balance sheet.

4. Transactions with Related Parties

The Company paid remuneration for the following items with companies related by way of directors in common:

	Year ended December 31, 2014	Year ended December 31, 2013
Administration fees	$ 42,000	$ 42,000
Professional fees	60,000	60,000
Rent	54,306	72,399
Directors Fees	121,566	125,000
Interest on Note Payable	-	2,249
Total Related Party Transactions	$ 277,872	$ 301,648

For the year ended December 31, 2014, the Company accrued and paid $42,000 (December 31, 2013 - $42,000) for day-to-day administration, reception and secretarial services and $60,000 (December 31, 2013 - $60,000) for accounting services; and $54,306 (December 31, 2013 - $22,720) for rent to Platinum Group Metals Ltd., a company related by virtue of common directors and officers.

For the year ended December 31, 2014, the Company paid $Nil (December 31, 2013 - $49,679) for office rent to Anthem Properties Group Ltd. ("Anthem"), a company related by virtue of a common director. Past rental paid to Anthem was negotiated on an arm's length basis and was set at a fair market rate. The Company has no future plans to rent office space from Anthem.

These transactions are in the normal course of operations and are measured at the exchange amount of consideration established and agreed to by the parties.

Compensation of Key Management Personnel

	December 31, 2014	December 31, 2013
Salaries and management fees	$ 547,281	$ 352,748
Directors fees	121,566	125,000
Share-based payments	451,661	73,933
Total compensation of key management personnel	$ 1,120,508	$ 551,681

5. Proposed Transactions

As is typical of the mineral exploration and development industry, the Company periodically reviews potential merger, acquisition, investment, joint venture and other opportunities that could enhance shareholder value.

6. Critical Accounting Estimates

The preparation of financial statements in conformity with IFRS requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Management has identified (i) mineral property acquisition and deferred exploration costs (ii) provision for environmental reclamation and closure costs, (iii) deferred tax provision (iv) share-based compensation and (v) recoverability of its interest in mineral properties as the main estimates for the following discussion. Please refer to Note 2 of the Company's 2014 audited annual consolidated financial statements for a description of the significant accounting policies and critical accounting estimates.

Under IFRS, the Company defers all costs relating to the acquisition and exploration of its mineral properties. Any revenues received from such properties are credited against the costs of the property. When commercial production commences on any of the Company's properties, any previously capitalized costs would be charged to operations using a unit-of-production method. The Company reviews the carrying value of its mineral properties for recoverability when events or changes in circumstances indicate that the properties may be impaired. If such a condition exists and the carrying value of a property exceeds the estimated net recoverable amount, provision is made for impairment in value.

The existence of uncertainties during the exploration stage and the lack of definitive empirical evidence with respect to the feasibility of successful commercial development of any exploration property does create measurement uncertainty concerning the estimate of the amount of impairment and related fair value of any mineral property. The Company relies on its own or independent estimates of further geological prospects of a particular property and also considers the likely proceeds from a sale or assignment of the rights before determining whether or not impairment in value has occurred.

Environmental reclamation and closure costs have been estimated based on the Company's interpretation of current regulatory requirements, however changes in regulatory requirements and new information may result in revisions to estimates. The Company recognizes the fair value of liabilities for reclamation and closure costs in the period in which they are incurred. A corresponding increase to the carrying amount of the related assets is generally recorded and depreciated over the life of the asset.

The deferred tax provision is based on the liability method. Future taxes arise from the recognition of the tax consequences of temporary differences by applying enacted or substantively enacted tax rates applicable to future years to differences between the financial statement carrying amounts and the tax bases of certain assets and liabilities. The Company does not recognize any deferred tax assets unless it is probable that the deferred tax amount will be realized in the foreseeable future.

7. Changes in Accounting Policies

The accounting policies applied in preparation of the audited annual consolidated financial statements are consistent with those applied and disclosed in the Company's consolidated financial statements for the year ended December 31, 2013 with the exception of certain amendments to accounting standards issued by the International Accounting Standards Board ("IASB"), which were applicable from January 1, 2014. For the purpose of preparing and presenting the financial information for the relevant year, the Company has adopted all the following new standards relevant to the current year:

The IASB has amended *IAS 32, Financial Instruments: Presentation* to clarify requirements for offsetting financial assets and liabilities, effective for annual periods beginning on or after January 1, 2014.

IFRIC 21, Levies: IFRIC 21 is an interpretation of *IAS 37 – Provisions, Contingent Liabilities and Contingent Assets,* on the accounting for levies imposed by governments. IAS 37 sets out criteria for the recognition of a liability, one of which is the requirement for the entity to have a present obligation as a result of a past event ("obligation event"). IFRIC 21 clarifies that the obligation event that gives rise to a liability to pay a levy is the activity described in the relevant legislation that triggers the payment of the levy. IFRIC 21 is effective for annual periods commencing on or after January 1, 2014.

These amendments did not have a significant impact on the Company's consolidated financial statements.

8. Financial Instruments and Other Instruments

The Company has designated its cash as loans and receivables, and it is measured at cost which approximates fair value. Accounts receivable are classified as loans and receivables and are measured at amortized cost. Reclamation bonds are classified as held to maturity and are measured at amortized cost, adjusted for current exchange rates. Trades payable and other liabilities are classified as other financial liabilities and are recorded at amortized cost. Unless otherwise noted, it is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from financial instruments. The fair value of these financial instruments approximates their carrying value due to their capacity for prompt liquidation.

9. Risks and Uncertainties

The Company's securities should be considered a highly speculative investment and investors should carefully consider all of the information disclosed in the Company's Canadian regulatory filings prior to making an investment in the Company. For a discussion of risk factors applicable to the Company, see the section entitled "Risk Factors" in the Company's most recent annual information form filed with the Canadian provincial securities regulators.

Without limiting the foregoing, the most significant risks and uncertainties faced by the Company are: the inherent risk associated with mineral exploration and development activities; the uncertainty of mineral resources and their development into mineable reserves; uncertainty as to potential project delays from circumstances beyond the Company's control; as well as title risks; political risks; risks associated with fluctuations in foreign exchange rates; risks associated with fluctuations in metal prices; risks associated with the possible failure to obtain mining licenses and/or obtain the capital required for project and mine development.

10. Disclosure on Internal Controls

Management has established processes to provide them sufficient knowledge to support representations that they have exercised reasonable diligence that (i) the consolidated financial statements do not contain any untrue statement of material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it is made, as of the date of and for the periods presented by the audited financial statements; and (ii) the consolidated financial statements fairly present in all material respects the financial condition, results of operations and cash flows of the Company, as of the date of and for the periods presented.

In contrast to the certificate required for non-venture issuers under National Instrument 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings ("NI 52-109"), this Venture Issuer Basic Certificate does not include representations relating to the establishment and maintenance of disclosure controls and procedures ("DC&P") and internal control over financial reporting ("ICFR"), as defined in NI 52-109. In particular, the certifying officers filing this certificate are not making any representations relating to the establishment and maintenance of: i) controls and other procedures designed to provide reasonable assurance that information required to be disclosed by the issuer in its annual filings, interim filings or other reports filed or submitted under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and ii) a process to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the issuer's accounting policies.

The issuer's certifying officers are responsible for ensuring that processes are in place to provide them with sufficient knowledge to support the representations they are making in this certificate. Investors should be aware that inherent limitations on the ability of certifying officers of a venture issuer to design and implement on a cost effective basis DC&P and ICFR as defined in NI 52-109 may result in additional risks to the quality, reliability, transparency and timeliness of interim and annual filings and other reports provided under securities legislation.

11. Outstanding Share Data

The Company has an unlimited number of common shares authorized for issuance without par value. At December 31, 2014 there were 294,134,169 common shares outstanding, 9,400,000 incentive share options outstanding and 220,940,833 common share purchase warrants outstanding. At April 30, 2015 the Company has 294,134,169 common shares outstanding, 9,280,000 incentive share options outstanding and 220,940,833 common share purchase warrants outstanding. During the year the Company made no changes to the exercise price of outstanding options through cancellation and reissuance or otherwise.

12. Outlook

In conjunction with the completion of the Company's offerings of securities in April and May 2014 as described above, the Company acquired a 75% interest in the Hasbrouck and Three Hills properties in Nevada, USA. The Company is now focusing its efforts and resources on the engineering, permitting, development and operation of these projects.

Currently the Company has approximately $2.5 million dollars in cash. The following are the business objectives that the Company plans to accomplish in the next 9 to 15 months and the significant events that have, or must occur, for such objectives to be accomplished:

(i) The Company is advancing the Hasbrouck and Three Hills properties through a prefeasibility study. Sufficient engineering, environmental and planning work has been completed to finalize an MPO for Three Hills. The proposed Three Hills MPO was submitted to the BLM on November 25, 2014. Due to the small footprint and low environmental impact of the proposed Three Hills Mine, the MPO conforms to the requirements of an EA and the BLM may opt to evaluate the project under this criteria. If the BLM elects the EA process the Company could potentially start mine construction within 13 months. A decision is expected from the BLM during the second quarter of 2015.

(ii) Once an MPO for Three Hills is approved by the BLM the Company plans to file for a mining permit application to the BLM and the NDEP, leading to a Record of Decision allowing mine construction and operation to commence.

(iii) The Company plans to utilize existing working capital to achieve the above objectives, after which additional equity and/or debt financing will be required to advance construction.

(iv) The Company plans to continue exploring in and around the Hasbrouck and Three Hills properties utilizing surface prospecting, geophysical surveys, modelling and drilling campaigns. The objectives are to increase the confidence level of existing resources as well as to increase known resources if possible. This work is now underway.

(v) The Company plans to determine a final project configuration for the Hasbrouck and Three Hills properties, as a precursor to permitting and a feasibility study. These determinations can then be used for final project definition, economic evaluation, and construction financing.

Additional Information

Additional information relating to the Company can also be found on SEDAR.

Approval

The Board of Directors of West Kirkland Mining Inc. has approved the disclosure contained in this MD&A. A copy of this MD&A will be provided to anyone who requests it.

List of Directors and Officers:

Directors: R. Michael Jones
Frank Hallam
Pierre Lebel
John Brock
Kevin Falcon

Officers: R. Michael Jones (President and Chief Executive Officer)
Frank Hallam (Chief Financial Officer and Corporate Secretary)
Michael Allen (Vice President of Exploration)
Sandy McVey (Chief Operating Officer)