

Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

Global Care Capital Inc. (the “Company”)
Suite 810 – 789 West Pender Street
Vancouver, BC V6C 1H2

Item 2 Date of Material Change

January 13, 2021

Item 3 News Release

The news release was disseminated on January 18, 2021 through Stockwatch and was subsequently filed on SEDAR.

Item 4 Summary of Material Change

The Company announced a change of auditor.

Item 5 Full Description of Material Change

The Company announced that the board of directors of the Company has appointed Manning Elliott LLP, Chartered Professional Accountants as the Company’s new auditor, replacing Grant Thornton LLP, Chartered Professional Accountants.

The Company has filed a Notice of Change of Auditor in respect of this change under its profile on SEDAR at www.sedar.com.

Item 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

Alexander Somjen, CEO and Director
Business Telephone: 604-687-2038

Item 9 Date of Report

January 18, 2021