

FORM 51-102F3- MATERIAL CHANGE REPORT

Item 1: Name And Address Of Company

Empower Clinics Inc. (“**Empower**” or the “**Company**”)
4101 Yonge Street, Suite 706
Toronto ON, M2P 1N6

Item 2: Date Of Material Change

April 26, 2018.

Item 3: News Release

A news release with respect to the material changes summarized in this material change report was issued by Empower on April 27, 2018 through the facilities of Business Wire and filed on the System for Electronic Document Analysis and Retrieval (“**SEDAR**”). A copy of the news release is available on SEDAR at www.sedar.com.

Item 4: Summary Of Material Change

On April 27, 2018, the Company announced the admission of its common shares (the “**Common Shares**”) to trading on the the Canadian Securities Exchange (“**CSE**”) As part of this process, the Company also completed a name change, a share consolidation and a private placement.

Item 5: Full Description Of Material Change

Empower completed a transaction to acquire the assets of SMAART Holdings Inc. (the “**Target**”) that constituted a reverse take-over of the Company (the “**Transaction**”). Pursuant to the Transaction, a subsidiary of the Company amalgamated with the Target to form a wholly owned subsidiary of Empower. In return, all of the issued and outstanding securities of the Target were exchanged for equivalent securities, including Common Shares, of Empower. In connection with the Transaction, the Company also changed its name to “Empower Clinics Inc.” and underwent a 6.726254 to one share consolidation. In addition, a private placement was completed whereby 8,443,473 Common Shares were issued at a price of CDN\$0.31 per share for aggregate gross proceeds of CDN\$2,617,476. As a result, Empower will have 70,966,958 Common Shares issued and outstanding.

Empower also announced that its Common Shares will begin trading on the CSE at the opening of the market on Monday, April 30, 2018 under the stock symbol “EPW”. The Company also intends to voluntarily delist the Common Shares from the TSX Venture Exchange (“**TSXV**”). Empower operates a growing national network of physician-staffed medical cannabis clinics in the United States.

Item 6: Reliance on Subsection 7.1(2) of National Instrument 51-102

Not applicable.

Item 7: Omitted Information

None.

Item 8: Executive Officer

Craig Snyder, President and Chief Executive Officer
(206) 718-3288

Item 9: Date Of Report

April 27, 2018.