51-102F3 MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Empower Clinics Inc. (the "Company") 505-1771 Robson Street Vancouver, BC V6G 1C9

Item 2 Date of Material Change

December 13th, 2021

Item 3 News Release

The news release, dated December 13, 2021, was disseminated through Accesswire.

Item 4 Summary of Material Change

EMPOWER CLINICS KAI MEDICAL LABORATORY SECURES COVID-19 TESTING CONTRACT FOR LARGE GAMING EVENT IN LAS VEGAS

Empower Clinics Inc. an integrated healthcare company - serving patients through medical centers, telemedicine platforms, a medical device company, and a high complexity medical diagnostics laboratory – is proud to share that Kai Medical Laboratory ("Kai Labs") was selected as the COVID-19 testing partner for the Gala Games Conference ("Conference") in Las Vegas, Nevada. The Conference is held December 11th-13th, 2021, with the Kai Labs team onsite for more than ten days to provide screening and testing services.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

A full description of the material change is provided in Item 4 above and in the attached news releases which is filed on SEDAR.

5.2 Disclosure for Restructuring Transactions

N/A

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

N/A

Item 7 Omitted Information

None

Item 8 Executive Officer

Steven McAuley Chief Executive Officer Telephone: (604) 789-2146

Item 9 Date of Report

December 13, 2021

EMPOWER CLINICS KAI MEDICAL LABORATORY SECURES COVID-19 TESTING CONTRACT FOR LARGE GAMING EVENT IN LAS VEGAS

Kai Medical Laboratory to Provide Over 6,000 Rapid Antigen and PCR COVID-19 Tests

VANCOUVER, BC: December 13, 2021 – **EMPOWER CLINICS INC. (CSE:CBDT)(Frankfurt:8EC)(OTCQB:EPWCF)** ("**Empower**" or the "**Company**") an integrated healthcare company - serving patients through medical centers, telemedicine platforms, a medical device company, and a high complexity medical diagnostics laboratory – is proud to share that Kai Medical Laboratory ("**Kai Labs**") was selected as the COVID-19 testing partner for the Gala Games Conference ("**Conference**") in Las Vegas, Nevada. The Conference is held December 11th-13th, 2021, with the Kai Labs team onsite for more than ten days to provide screening and testing services.

The Conference is a multi-day event that marks one of the largest gaming events in the U.S. The sold-out event will welcome thousands of individuals to participate in onsite competitions and other in-person activities around blockchain and NFT gaming.

Kai Medical Laboratory, under the guidance of public health experts, and blockchain gaming powerhouse Gala Games, have meticulously developed multi-layered COVID testing plans for the large in-person event in the city of Las Vegas. All attendees and staff are required to take a test prior to entry on each day of the Conference. The Kai Labs medical team is prepared to conduct and manage secondary screening of individuals who may test positive through a rapid antigen test by administering a molecular test using the latest point-of-care rapid RT-PCR test equipment.

Kai Labs comprehensive strategies for the Conference keep all event attendees' health and safety at the forefront of their COVID testing process. Under the leadership of Yoshi Tyler, the COVID compliance officer, Kai is offering a paperless registration via scannable QR codes from any mobile device, tables spaciously separated to align with social distancing practices, and rigorous sanitizing processes.

"As we continue to return to life in-person, testing and vaccinations will remain pillars of everyday life," said Steven McAuley, Chairman and CEO of Empower. "Our team is proud to assist a Las Vegas conference with reliable and convenient COVID-19 testing to safeguard their event. We're focused on leveraging our recently expanded lab facilities towards other potential event and enterprise contracts for COVID-19 testing and vaccinations."

Yoshi Tyler, Kai Medical Laboratory President, added, "Returning to in-person events is an exciting step forward but doing so safely is of the utmost importance. I'm thrilled to see our team hit the ground running to provide Gala Games with a reliable, integrated testing system that streamlines the attendee's experience."

Booster shots and convenient testing options continue to see high demand across business and event operations in North America as variants are circulating worldwide. The CDC encourages event organizers to implement various prevention strategies such as entry testing, encouraging vaccinations, wearing masks, physical distancing, washing hands, and routine surface cleaning.

Kai Labs is equipped to provide state-of-the-art, convenient COVID-19 testing for events and operations of all sizes. The Texas-based facility can also offer COVID-19 vaccinations to Americans aged five and older.

This press release is available on the Empower Clinics Verified Forum on AGORACOM for shareholder discussion, questions and engagement with management https://agoracom.com/ir/EmpowerClinics

ABOUT KAI MEDICAL LABORATORY:

Kai Medical Laboratory is a high complexity laboratory accredited by Clinical Laboratory Improvement Amendments (CLIA) and Commission on Office Laboratory Accreditation (COLA). Our team consists of experienced scientists, medical professionals, and pharmacists. We provide reliable testing solutions to hospitals, medical clinics, pharmacies, and employer groups. Kai Medical Laboratory is focused on providing opportunities that change our current health system by improving quality of life for employees and improving business results for client companies. We offer diversified services across the country to meet current demands of today's healthcare needs.

ABOUT EMPOWER:

Empower is an integrated healthcare company that provides body and mind wellness for patients through its clinics, with digital and telemedicine care, a medical device company and world-class medical diagnostics laboratories. Supported by an experienced leadership team, Empower is aggressively growing its clinical and digital presence across North America. Our Health & Wellness and Diagnostics & Technology business units are positioned to positively impact the integrated health of our patients, while simultaneously providing long term value for our shareholders.

ON BEHALF OF THE BOARD OF DIRECTORS:

Steven McAuley Chief Executive Officer

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DISCLAIMER FOR FORWARD-LOOKING STATEMENTS

This news release contains certain "forward-looking statements" or "forward-looking information" (collectively "forward looking statements") within the meaning of applicable Canadian securities laws. All statements, other than statements of historical fact, are forward-looking statements and are based on expectations, estimates and projections as at the date of this news release. Forward-looking statements can frequently be identified by words such as "plans", "continues", "expects", "projects", "intends", "believes", "anticipates", "estimates", "may", "will", "potential", "proposed" and other similar words, or information that certain events or conditions "may" or "will" occur. Forward-looking statements in this news release include statements regarding: the Company's plans with respect to the offering of other Empower services and products at the Mississauga clinic; and the number, timing and location of anticipated future TMC clinic openings. Such forward-looking statements are based on assumptions known to management at this time, and are subject to risks and uncertainties that may cause actual results, performance or developments to differ materially from those contained in the forward-looking statements, including: that the Company may be unable to enter into definitive agreements, or close transactions with respect to, proposed future clinic openings; that due diligence with respect to anticipated clinic openings and acquisitions may not be satisfactory to the Company; risks related to delays in permitting or construction; risks related to supply chains and access to labour; that legislative changes may have an adverse effect on the Company's business and product development; that the Company may not be able to obtain adequate financing to pursue its business plan; that the Company will be able to commence and/or complete build-outs and tenants improvements for new clinics; general business, economic, competitive, political and social uncertainties; and other factors beyond the Company's control. No assurance can be given that any of the events anticipated by the forward-looking statements will occur on the terms or in the time expected, or at all, or, if they do occur, what benefits the Company will obtain from them. Readers are cautioned not to place undue reliance on the forward-looking statements in this release, which are qualified in their entirety by these cautionary statements. The Company is under no obligation, and expressly disclaims any intention or obligation, to update or revise any forward-looking statements in this release, whether as a result of new information, future events or otherwise, except as expressly required by applicable securities laws.