



**EMPOWER CLINICS INC.
NOTICE OF CHANGE IN YEAR-END**

Pursuant to Section 4.8 of National Instrument 51-102 – Continuous Disclosure Obligations

(A) Statement of decision to change year-end

Empower Clinics Inc. (the “Company”) has decided to change its year-end from December 31 to March 31. The next financial year-end of the Company will be March 31, 2023.

(B) Reason for change of year-end

The Company is changing its year-end to facilitate a change in auditor to one with capacity to complete the Company’s annual financial statement audit in a timely and cost-efficient manner, thereby providing shareholders with more timely reporting and mitigating risk of delinquent filings.

(C) The Company’s old financial year-end

December 31

(D) The Company’s new financial year-end

March 31

(E) The length and ending date of the periods, including the comparative periods, of each interim financial report and the annual financial statements to be filed for the Company’s transition year and its new financial year.

Transition Year	Comparative Annual Financial Statements to Transition Year	Interim Periods for Transition Year	Comparative Interim Periods to Interim Periods in Transition Year
15 months ended March 31, 2023	12 months ended December 31, 2021	3 months ended 03/31/2022 6 months ended 06/30/2022 9 months ended 09/30/2022 12 months ended 12/31/2022	3 months ended 03/31/2021 6 months ended 06/30/2021 9 months ended 09/30/2021 12 months ended 12/31/2021

New Financial Year	Comparative Annual Financial Statements to New Financial Year	Interim Periods for New Financial Year	Comparative Interim Periods to Interim Periods in New Financial Year
March 31, 2024	March 31, 2023	3 months ended 06/30/2023 6 months ended 09/30/2023 9 months ended 12/31/2023	3 months ended 06/30/2022 6 months ended 09/30/2022 9 months ended 12/31/2022

(F) Filing deadlines for the annual financial statements and interim financial reports for the Company’s transition year

- i. For the three months ended March 31, 2022, the filing deadline is May 30, 2022
- ii. For the six months ended June 30, 2022, the filing deadline is August 29, 2022
- iii. For the nine months ended September 30, 2022, the filing deadline is November 29, 2022
- iv. For the twelve months ended December 31, 2022, the filing deadline is March 1, 2023
- v. For the transitional 15-month period reflecting the Company’s year ended March 31, 2023, the filing deadline is July 29, 2023

DATED this 23rd day of December, 2022

Empower Clinics Inc.

Per: (signed) “Steven McAuley”

Steven McAuley, Chief Executive Officer

