

**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 23rd, 2022

Item 3 News Release

The news release, dated December 23rd, 2022 was disseminated through Accesswire.

Item 4 Summary of Material Change

Empower Clinics Inc. announced today the appointment of Zeifmans LLP ("**Zeifmans**") as its new auditor effective December 20, 2022, and announces the change of its year end to March 31st.

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: 1-855-855-9058

Item 9 Date of Report

December 23rd, 2022

Empower Clinics Announces New Auditor and Change of Year End

VANCOUVER, B.C.: December 23, 2022 – EMPOWER CLINICS INC (CSE:EPW)(OTCQB:EPWCF) ("Empower" or the "Company") an integrated healthcare company - serving patients through medical centers, a medical device company and a high complexity medical diagnostics laboratory is pleased to announce the appointment of Zeifmans LLP ("**Zeifmans**") as its new auditor effective December 20, 2022, and announces the change of its year end to March 31st.

Zeifmans replaces MNP LLP ("**MNP**") as Empower's auditor. The board of directors (the "**Board**") and management of Empower would like to thank MNP for their services. The change in auditor has been approved by the Company's audit committee and the Board.

There was no modified opinion expressed in Zeifmans' report on any of the Company's financial statements relating to the period commencing at the beginning of the Company's two most recently completed financial years and ending on the date of resignation of MNP. There have been no "reportable events" within the meaning assigned under subsection 4.11(1) of National Instrument 51-102 Continuous Disclosure Obligations.

The Company today also announces the change of its year end from December 31 to March 31.

"These are important milestones for our Company, that are intended to ensure we improve our accounting, audit and financial controls going forward" Stated Steven McAuley, Chairman & CEO. "Zeifmans have decades of technical accounting and audit experience, and came with tremendous trade references from other issuers in Canada."

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 EMPOWER:

Empower is an integrated healthcare company with multi-disciplinary clinics, an at-home medical testing device company and state-of-the-art medical diagnostics laboratories. With a growing presence in the U.S. and Canada. Empower is a leader in integrated healthcare and diagnostics solutions and is reshaping the model for patient-first wellness.

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. 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. 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.