

Form 51-102F3
Material Change Report

1. Name and Address of Company

Restart Life Science Corp.
700-838 W Hastings Street
Vancouver, BC, V6C 0A6
(the "Company")

2. Dates of Material Change(s)

December 12, 2024

3. News Release(s)

A news release was issued on December 12, 2024 and disseminated via Stockwatch pursuant to section 7.1 of National Instrument 51-102.

4. Summaries of Material Changes

The Company is pleased to announce the signing of a joint-venture (JV) agreement (the "Agreement") with Brain Balls Inc. ("Brain Balls"), a company known for its innovative, health-focused snack products.

5. Full Description of Material Changes

News Release dated December 12, 2024 – See Schedule "A"

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

Not applicable.

7. Omitted Information

No information has been omitted.

8. Executive Officer

Mr. Steve Loutskou, President and CEO of the Company, is knowledgeable about the material change contained herein and may be reached at (778) 819-0244.

9. Date of Report

This report is dated December 13, 2024.

SCHEDULE "A"
to the Material Change Report December 13, 2024

Restart Life and Brain Balls Inc. Announce Strategic Joint Venture to Drive Growth in Health-Focused Product Market

VANCOUVER, BC / December 12, 2024 / Restart Life Science Corp. (CSE: HEAL) (FSE: HN3) (OTC Pink Sheets: NMLSD) ("Restart Life" or the "Company") is pleased to announce the signing of a joint-venture (JV) agreement (the "Agreement") with Brain Balls Inc. ("Brain Balls"), a company known for its innovative, health-focused snack products. The Agreement allows Restart Life immediate, unrestricted access to a portfolio of intellectual property, brand formulations, packaging, and trademark agreements associated with the Brain Balls product line.

Under the terms of the Agreement, Restart Life will also have the option to acquire all or partial assets of Brain Balls at its discretion within 12 months, based on the achievement of specific milestones. These milestones include product sales, sales growth over designated periods, distribution achievements, and other key performance indicators (KPIs) as outlined in the agreement.

The partnership with Brain Balls positions Restart Life to capitalize on the growing consumer demand for healthy, functional foods, particularly those targeting niche markets such as individuals with Autism and ADHD. Restart Life will retain 85% of sales from the JV, while Brain Balls and the production partner will collectively receive 15% in sales and equity.

Importantly, this JV was completed without any cash outlay, further enhancing the financial flexibility and strategic positioning of Restart Life. The Agreement is expected to drive shareholder value by broadening Restart Life's portfolio and strengthening its presence in the rapidly expanding health-focused food sector.

"We are excited to enter into this transformative joint-venture with Brain Balls, which aligns perfectly with our mission to promote wellness and innovation," said Steve Loutskou, CEO of Restart Life. "This partnership provides us with an incredible opportunity to leverage Brain Balls' high-quality products and unique formulations, while tapping into a growing market for health-conscious food products that support individuals with Autism, ADHD, and other cognitive challenges. With the milestone-driven structure of this deal, we are poised for strong, sustainable growth and look forward to seeing how this partnership will evolve."

The JV also provides Restart Life with the opportunity to integrate its life sciences expertise into the development and enhancement of Brain Balls' offerings, enhancing their potential for success in the marketplace.

This partnership underscores Restart Life's ongoing commitment to identifying high-potential ventures within the health and wellness industry and creating long-term value for shareholders.

About Restart Life Sciences Corp.

Restart Life Science Corp. is a Canadian-based life sciences company listed on the CSE. For more information about Restart Life., please visit the Company's website at www.restartlife.co

About Brain Balls Inc.

Brain Balls Inc. is a snack company dedicated to providing healthy, plant-based, gluten-free snacks that support digestive health and cognitive function. Brain Balls products are made from simple, unprocessed ingredients that naturally promote energy, digestive health, and overall wellness. The company's mission is to offer a clean, healthy alternative to traditional snack foods.