

**Form 51-102F3**  
**MATERIAL CHANGE REPORT**

**Item 1. Name and Address of Company**

Beyond Medical Technologies Inc.  
10589 Ladner Trunk Road  
Ladner, BC  
V4G 1K2

**Item 2. Date of Material Change**

December 23, 2022

**Item 3. News Release**

A news release dated December 23, 2022 was disseminated and filed on SEDAR.

**Item 4. Summary of Material Change**

Beyond Medical Technologies Inc. announced the consolidation of its common shares on a ten (10) for one (1) basis.

**Item 5.1 Full Description of Material Change**

Beyond Medical Technologies Inc. ("**Beyond Medical**" or the "**Company**") announced that effective December 30, 2022, the Company will consolidate its common shares (the "**Common Shares**") on a ten (10) to one (1) basis (the "**Consolidation**").

The name of the Company and trading symbol will remain the same after the Consolidation. The new CUSIP number will be 088641204 and the new ISIN number will be CA0886412042 for the post Consolidation Common Shares.

No fractional Common Shares will be issued upon the Consolidation. In the event a holder of Common Shares would otherwise be entitled to receive a fractional Common Share in connection with the Consolidation, the number of Common Shares to be received by such shareholder will be rounded down to the next whole number if that fractional Common Share is less than one half (1/2) of a Common Share, and will be rounded up to the next whole number of Common Shares if that fractional Common Share is equal to or greater than one half (1/2) of a Common Share.

The Company's post-Consolidation Common Shares are expected to begin trading on the Canadian Securities Exchange ("**CSE**") on or about December 30, 2022. The total issued and outstanding number of Common Shares post-Consolidation will be approximately 7,913,975. The record date for the Consolidation is December 31, 2022.

Registered shareholders that hold physical share certificates will receive a letter of transmittal requesting that they forward pre-consolidation common share certificates to the Company's transfer agent, Computershare Investor Services Inc., for exchange for new share certificates representing common shares on a post-consolidation basis. Shareholders who hold their shares through a broker or other intermediary and do not have shares registered in their own name will not be required to complete a letter of transmittal.

**5.2 Disclosure for Restructuring Transactions**

Not applicable.

**Item 6. Reliance on subsection 7.1(2) of National Instrument 51-102**

Not applicable.

**Item 7. Omitted Information**

No information was omitted.

**Item 8. Executive Officers**

The following senior officer of the Company is knowledgeable about the material change and this Material Change Report and may be contacted:

Kal Malhi  
Chief Executive Officer  
Telephone: (604) 805-4602

**Item 9. Date of Report**

December 28, 2022.