

**BC FORM 51-102F3
MATERIAL CHANGE REPORT**

ITEM 1. NAME AND ADDRESS OF COMPANY

FTC Cards Inc. (the “Company”)
33157 Tunbridge Avenue
Mission, BC V2V 6X9

ITEM 2. DATE OF MATERIAL CHANGE

May 10, 2021

ITEM 3. NEWS RELEASE

The news release dated May 10, 2021 was filed on the Company’s SEDAR profile on May 10, 2021.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Company announced that all of its directors and officers have resigned and that a new board and management team has been appointed. The Company also announced a consolidation of its common shares on a 16.5:1 basis and that it has entered into a non-binding letter of intent with Beyond Oil Ltd. in respect of a business combination and public listing transaction.

ITEM 5. FULL DESCRIPTION OF MATERIAL CHANGE

Please refer to the Company’s news release dated May 10, 2021, which is attached as Schedule “A” to this Material Change Report.

ITEM 6. RELIANCE ON SUBSECTION 7.1(2) OR 7.1(3) OF NATIONAL INSTRUMENT 51-102

Not applicable.

ITEM 7. OMITTED INFORMATION

Not applicable.

ITEM 8. SENIOR OFFICER

Contact: Denise Landsberger, Corporate Secretary
Telephone: (778) 809-0250
Email: denise@vancouvercorporate.ca

ITEM 9. DATE OF REPORT

May 10, 2021

**SCHEDULE “A”
NEWS RELEASE**

FTC CARDS INC.
33157 Tunbridge Avenue
Mission, BC V2V 6X9

**FTC PROVIDES CORPORATE UPDATE AND ANNOUNCES PROPOSED PUBLIC
LISTING TRANSACTION WITH BEYOND OIL INC.**

Vancouver, BC – May 10, 2021 – FTC Cards Inc. (“**FTC Cards**”) is pleased to announce changes to its board and management team, a consolidation of its common shares and the execution of a non-binding letter of intent with Beyond Oil Inc. (“**Beyond Oil**”) of Israel.

Management Changes

FTC Cards announces that all of the directors (the “**Board**”) and officers of FTC Cards have resigned. The new Board and management team of FTC Cards is now comprised of the following individuals:

Robert Kiesman (Chairman, CEO & Director)

Robert Kiesman is a private business owner and corporate lawyer who specialized in securities law and M&A from 2009 to 2017 at Stikeman Elliott LLP in Vancouver. He serves as Vice Chair of the board of the Provincial Health Services Authority, a public health authority with an annual budget of over \$3.5 billion. He has served as a director of Powerband Solutions Inc. (TSX-V: PBX) and is the Chairman of Plurilock Security Inc. (TSX-V: PLUR). He has a law degree from the University of British Columbia.

Nir Eliyahu (Independent Director)

Nir Eliyahu is a private business owner who specialized in distribution channels and online sales for nine years (2012 to 2021) with Connect Inc. (USA) and Telem distribution in Vancouver. He was responsible for building distribution channels for both B2B and B2C products, brand development, marketing, sales strategies, and a training platform. In the years 2004-2013, he served as cellular network engineer expert, designing and deploying telecom projects worldwide valued at over \$500 Million. He has a Bsc degree from the University of Ariel in Electrical Engineering.

Kyle Haddow (Independent Director & Audit Committee Chair)

Kyle Haddow is an active participant in the Canadian capital markets where he assists companies with financial advisory services, M&A and capital markets projects. Previously, Kyle spent time in merchant banking as an Analyst and then Senior Analyst, where he worked with companies in a variety of industries and played an integral role in the management and co-ordination of multiple financing rounds for public and private portfolio companies. He has a BA from McGill University and a post-graduate business degree from Royal Roads University.

Tag Gill (CFO)

Tag Gill owns and manages several private businesses in BC. He is the co-founder and principal of a start-up that builds conversational AI solutions. He has over 15 years of experience providing financial reporting, governance and management services to publicly-listed companies. He is currently a director and CFO of Wangton Capital Corp. (TSX-V: WT.H) and a director of Norra Metals Corp. (TSX-V: NORA). He is a Chartered Professional Accountant, holds a degree in Chemical Engineering from UBC and has passed all three levels of the CFA Program.

Denise Landsberger (Corporate Secretary)

Denise Landsberger is the Corporate and Administrative Clerk at Vancouver Corporate Solutions, a corporate services company based in Vancouver, BC. She has a business administration diploma from the University of the Fraser Valley and is currently completing the Canadian Securities Course.

Share Consolidation

FTC Cards also announces that it has completed a consolidation of its common shares (“**Shares**”) on a 16.5:1 basis. Before the consolidation, there were 58,329,201 issued and outstanding Shares and post-consolidation there are 3,535,103 Shares issued and outstanding.

Letter of Intent with Beyond Oil

FTC Cards is pleased to announce that it has entered into a non-binding letter of intent (“**LOI**”) with Beyond Oil. Pursuant to the LOI, it is expected that FTC Cards will, through a series of steps, acquire all of the issued and outstanding securities of Beyond Oil and the common shares of the resulting issuer will be listed as a public company on a stock exchange in Canada (the “**Transaction**”). Details on the Transaction, including related financings, structure and timeline, will be included in a future news release.

The completion of the Transaction is subject to the satisfaction of various conditions that are customary for a transaction of this nature, including but not limited to: (a) execution of a definitive agreement (the “**Definitive Agreement**”); (b) receipt of all required approvals and consents; and (c) the completion of satisfactory due diligence by each of the parties. There can be no assurance that the Transaction will be completed on the terms proposed above or at all.

About Beyond Oil Inc.

Beyond Oil is a Food Tech company that provides a disruptive solution to the global vegetable oil industry. Beyond Oil’s patented solutions enable reducing free fatty acids to less than 0.1%, which may double the worldwide production of high-quality premium oils, extend oil shelf-life and increase Industry revenues. Beyond Oil products extend the usable life of frying oil, improves food quality, and reduces frying oil costs.

Beyond Oil’s green solutions eliminate the need for violent solvents and extreme heating, reduce environmental pollution, save energy and improve oil and food quality.

For further information, please visit the Beyond Oil website at www.beyondoil.co or contact:

Robert Kiesman

Tel: (604) 204-0164

robert@vancouvercorporate.ca

Forward-Looking Statements

This news release contains forward-looking statements relating to the timing and completion of the Transaction and other statements that are not historical facts. Forward-looking statements are often identified by terms such as “will”, “may”, “should”, “anticipate”, “expects” and similar expressions. All statements, other than statements of historical fact, included in this release are forward-looking statements that involve risks and uncertainties. There can be no assurance that such statements will prove to be accurate and actual results and future events could differ materially from those anticipated in such statements. Important factors that could cause actual results to differ materially from the expectations of FTC Cards including the failure to satisfy the conditions to completion of the Transaction and other risks detailed from time to time in the filings made by FTC Cards with securities regulators.

The reader is cautioned that assumptions used in the preparation of any forward-looking information may prove to be incorrect. Events or circumstances may cause actual results to differ materially from those predicted, as a result of numerous known and unknown risks, uncertainties, and other factors, many of which are beyond the control of FTC Cards. As a result, FTC Cards cannot guarantee that the Transaction will be completed on the terms disclosed herein or at all. The reader is cautioned not to place undue reliance on any forward-looking information. Such information, although considered reasonable by management at the time of preparation, may prove to be incorrect and actual results may differ materially from those anticipated. Forward-looking statements contained in this news release are expressly qualified by this cautionary statement. The forward-looking statements contained in this news release are made as of the date of this news release and FTC Cards will only update or revise publicly any of the included forward-looking statements as expressly required by Canadian securities laws.