FORM 51-102F3

MATERIAL CHANGE REPORT

1. Name and Address of Company
CardioComm Solutions, Inc. (the "Company")
259 Yorkland Road, Suite 200
North York, ON M2J 0B5

2. Date of Material Change
May 11, 2021

3. News Release
The news release announcing the material change was disseminated on May 12, 2021, through Newsfile. The news release was also filed with the British Columbia, Alberta and Ontario Securities Commissions on SEDAR.

4. Summary of Material Change
CardioComm Solutions, Inc. completed its previously announced issuance of shares for debt.

5.1 Full Description of Material Change
CardioComm Solutions, Inc. ("CardioComm" or the "Company") completed its previously announced issuance of shares for debt (see the Company's press releases dated April 27, 2021 and April 8, 2021 for further details). Under debt settlement agreements, the Company has issued an aggregate of 3,353,644 common shares of the Company ("Shares") to directors, employees and consultants of the Company to settle debt for services provided to the Company. The Shares are subject to a four month hold period that expires September 12, 2021, in accordance with the policies of the TSX Venture Exchange and applicable securities laws.

Directors of the Company participated in the debt settlement transaction, which is considered to be a "related party transaction" as defined under Multilateral Instrument 61-101 ("MI 61-101"). The transaction is exempt from the formal valuation and minority shareholder approval requirements of MI 61-101 as the fair market value of the transaction does not exceed 25% of the market capitalization of the Company, as determined in accordance with MI 61-101.

5.2 Disclosure for Restructuring Transactions
N/A

6. Reliance on subsection 7.1(2) of National Instrument 51-102
Not applicable.

7. Omitted Information
No information has been intentionally omitted from this material change report.

8. Executive Officer
Etienne Grima, CEO, 1-877-977-9425

9. Date of Report
May 12, 2021