

**Form 51-102F3**

**Material Change Report**

- Item 1      Reporting Issuer:**  
Empower Technologies Corporation (the “Company”)  
P.O. Box 62038  
Vancouver, BC V6J 1Z1
- Item 2      Date of Material Change**  
May 16, 2016
- Item 3      News Release**  
The company disseminated a press release on May 16, 2016
- Item 4      Summary of Material Change**  
Empower Technologies™ reports on its progress completing Dec 31, 2015 Audited Financial Statements and Notice of Change of Auditor.
- Item 5      Full Description of Material Change**  
See press release on May 16, 2016
- Item 6      Reliance on subsection 7.1(2) of National Instrument 51-102**  
Not applicable
- Item 7      Omitted Information**  
None
- Item 8      Executive Officer**  
The following senior officer for the Issuer is knowledgeable about the material change and may be contacted the Commission at the address and telephone number below:  
  
Paul Leung, Chairman, President & CEO  
604.278.3100
- Item 9      Date of Report**  
May 16, 2016

**FOR IMMEDIATE RELEASE****Empower Technologies™ Reports on Progress of Completing Its December 31, 2015  
Financial Statements and Notice of Change of Auditor**

**May 16, 2016 – Richmond, British Columbia, Canada – [Empower Technologies Corporation](#)** (TSX.V: EPT) ("Empower") , announces that, further to its news release of May 2, 2016, disclosing the granting of a Management Cease Trade Order by the British Columbia Securities Commission, work is proceeding on the preparation of its audited financial statements to December 31, 2015.

The Company directors have appointed Saturna Group Chartered Professional Accountants LLP, at Suite 1250 – 1066 West Hastings Street, Vancouver, B.C. V6E 3X1, as auditors of the Company, effective May 11, 2016, to hold office until the next annual meeting of the Company. Manning Elliott LLP Chartered Professional Accountants have resigned as auditor of the Company on their own initiative effective May 5, 2016. Manning Elliott LLP Chartered Professional Accountants has not expressed any modified opinion in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Manning Elliott LLP Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice.

In the opinion of the Board of Directors of the Company, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company nor any period from the most recently completed for which Manning Elliott LLP Chartered Professional Accountants issued an audit report in respect of the Company and the date of this Notice. The Notice and Auditor's letters have been reviewed by the Audit Committee and the Board of Directors.

*Neither TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.*

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*This news release includes certain "forward-looking information" within the meaning of Canadian securities legislation. Forward-looking statements include predictions, projections and forecasts and are often, but not always, identified by the use of words such as "seek", "anticipate", "believe", "plan", "estimate", "forecast", "expect", "potential", "project", "target", "schedule", "budget" and "intend" and statements that an event or result "may", "will", "should", "could" or "might" occur or be achieved and other similar expressions and includes the negatives thereof. All statements other than statements of historical fact included in this release, including, without limitation, statements regarding the expected benefits of the acquisition of AIC are forward-looking statements that involve various 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. Forward-looking statements are based on a number of material factors and assumptions. Important factors that could cause actual results to differ materially from Empower's expectations include actual sales results, availability of capital and financing on acceptable terms, general economic, market or business conditions, uninsured risks, regulatory changes, delays or inability to receive required approvals, and other risks detailed herein and from time to time in the filings made by Empower with securities regulators. Although Empower has attempted to identify important factors that could cause actual*

*actions, events or results to differ from those described in forward-looking statements, there may be other factors that cause such actions, events or results to differ materially from those anticipated. There can be no assurance that forward-looking statements will prove to be accurate and accordingly readers are cautioned not to place undue reliance on forward-looking statements which speak only as of the date of this news release. Empower disclaims any intention or obligation, except to the extent required by law, to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.*

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**About Empower Technologies™**

Founded in 2000, Empower Technologies Corporation (TSX.V: EPT) is the holding company for Empower Technologies, Inc. and its subsidiary Empower Technologies (Canada) Inc. and AIC Global Communications Inc. Empower Technologies and its subsidiaries have transformed from an embedded technology group of companies to a full-fledged revenue producing enterprise through its subsidiaries. Empower Technologies as a group caters to communication, VoIP service, TV and media, IT, security and surveillance, military, automotive and transportation, healthcare, industrial control and consumer electronics industries. For more information, please visit [www.empowertechnologies.com](http://www.empowertechnologies.com).

Empower Technologies group of companies' brands are "AIC", "LEOs®", Linux-based embedded operating systems, "BullsEye", Real-Time Video Stabilizer, "PowerPlay™", smart consumer electronics.

**Contact Information:**

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**Paul Leung**

Paul Leung  
Chairman, President and CEO

Empower Technologies Corporation

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