Form 51-102F3
Material Change Report

1. Name and Address of Company

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

2. Dates of Material Change(s)

December 5, 2025

3. News Release(s)

A news release was issued on December 5, 2025 and disseminated via Newsfile Corp. pursuant to section 7.1 of National Instrument 51–102.

4. Summaries of Material Changes

The Company announces that further to its news release dated November 12, 2025, the Company has closed the first tranche of its non-brokered private placement for total gross proceeds of CDN$500,000 (the "Placement").

Pursuant to the Placement, the Company has allotted and issued 5,000,000 units (the "Units") at a price of CDN$0.10 per Unit. Each Unit consists of one common share and one transferable common share purchase warrant (each, a "Warrant"). Each Warrant entitles the holder to purchase one additional common share for a period of one (1) year at a price of CAD $0.10 per common share.

5. Full Description of Material Changes

News Release dated December 5, 2025 – 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 5, 2025.

SCHEDULE "A"

to the Material Change Report December 5, 2025

Restart Life Sciences Announces Closing First Tranche of Financing

VANCOUVER, BC / December 5, 2025 – Restart Life Sciences Corp. (CSE: HEAL) (FSE: HN30) (OTCPK: NMLSF) ("Restart Life" or the "Company") announces that further to its news release dated November 12, 2025, the Company has closed the first tranche of its non-brokered private placement for total gross proceeds of CDN$500,000 (the "**Placement**").

Pursuant to the Placement, the Company has allotted and issued 5,000,000 units (the "**Units**") at a price of CDN$0.10 per Unit. Each Unit consists of one common share and one transferable common share purchase warrant (each, a "**Warrant**"). Each Warrant entitles the holder to purchase one additional common share for a period of one (1) year at a price of CAD $0.10 per common share.

In connection with the Placement, the Company paid cash finder's fees totaling CAD $16,800 and issued 60,000 non-transferable finder warrants (each, a "**Finder Warrant**") to certain eligible arm's-length finders who introduced subscribers to the Placement. Each Finder Warrant entitles the holder to purchase one common share for a period of one (1) year at a price of CAD $0.10 per common share.

The Company intends to use the proceeds from the Offering towards health food trials, potential acquisitions, and general working capital. All securities issued under the Placement are subject to a hold period of four months and one day expiring on April 6, 2026.

About Restart Life Sciences Corp.

Restart Life Sciences 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.

On behalf of the Board of Directors

Steve Loutskou
Chief Executive Officer, Restart Life Sciences Corp.
Tel: +1 (778) 819-0244
Email: hello@restartlife.co

Forward-Looking Statements

This news release contains statements that constitute "forward-looking statements." Such forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause Restart Life Sciences' actual results, performance or achievements, or developments in the industry to differ materially from the anticipated results, performance or achievements expressed or implied by such forward-looking statements. Forward-looking statements are statements that are not historical facts and are generally, but not always, identified by the words "expects," "plans," "anticipates," "believes," "intends," "estimates," "projects," "potential" and similar expressions, or that events or conditions "will," "would," "may," "could" or "should" occur.

Neither the Canadian Securities Exchange nor its Market Regulator (as that term is defined in the policies of the Canadian Securities Exchange) accepts responsibility for the adequacy or accuracy of this release.