

FORM 51-102F3

MATERIAL CHANGE REPORT

1. Name and Address of Corporation

DIRTT Environmental Solutions Ltd. (the "Corporation")
7303- 30th ST S.E.
Calgary, Alberta T2C 1N6

2. Date of Material Change

November 14, 2022

3. News Release

A news release was issued by the Corporation on November 14, 2022 and disseminated through GlobeNewswire and filed on SEDAR.

4. Summary of Material Change

On November 14, 2022, the Corporation entered into irrevocable subscription agreements (the "Subscription Agreements") with 22 NW Fund, LP ("22NW"), 726 BC LLC and 726 PF LLC (together "726"), and all of the directors and executive officers of the Company to issue up to 8,871,494 common shares of the Corporation ("Common Shares") for gross proceeds of approximately US\$3,000,000 (the "Private Placement").

5. Full Description of Material Change

5.1 Full Description of Material Change

On November 14, 2022, the Corporation entered into irrevocable subscription agreements with 22NW, 726, and all of the directors and executive officers of the Company to issue up to 8,871,494 Common Shares for gross proceeds of approximately US\$3,000,000, at a subscription price equal to the greater of (i) the consolidated closing bid price of the Shares on the Nasdaq Global Select Market immediately preceding the entering into of the Subscription Agreements; and (ii) the volume weighted average trading price on the Toronto Stock Exchange for the five trading days immediately following the announcement of the Private Placement.

5.2 Disclosure for Restructuring Transactions

Not applicable.

6. Reliance on subsection 7.1(2) of NI 51-102

Not applicable.

7. Omitted Information

Not applicable.

8. Executive Officer

Brad Little
Chief Financial Officer
blittle@dirrt.com
(403) 615-9079

9. Date of Report

November 24, 2022