

Form 51-102F3

*Material Change Report*

**Item 1 Name and Address of Company**

JEMTEC Inc.  
200 - 38 Fell Avenue  
North Vancouver, BC V7P 3S2

(the "Issuer")

**Item 2 Date of Material Change**

February 27, 2006

**Item 3 News Release**

A news release was issued on February 27, 2006 via CCN Matthews Canadian Timely Disclosure Network.

**Item 4 Summary of Material Change**

The Issuer has announced it has met the TSX-Venture Exchange requirements for a Tier 1 company, and accordingly has graduated to Tier 1 effective Monday, February 27, 2006.

**Item 5 Full Description of Material Change**

See attached Schedule "A"

**Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102**

The Issuer is not relying on subsection 7.1(2) or (3) of National Instrument 51-102.

**Item 7 Omitted Information**

No information has omitted from this form on the basis that it is confidential.

**Item 8 Executive Officer**

The following executive officer of the Issuer may be contacted about the material change:

Mr. Eric Caton, President  
Telephone: 604-929-4559

**Item 9 Date of Report**

February 27, 2006