

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

April 24, 2006

Item 3 News Release

A news release was issued on April 24, 2006 via CCN Matthews Canadian Timely Disclosure Network.

Item 4 Summary of Material Change

The Issuer has announced that its shareholders have approved, at a special meeting held on April 21, 2006, an amendment to the articles of incorporation of the Issuer to effect a consolidation, de-consolidation of the common shares in order to reduce the large number of shareholders who hold less than 100 shares.

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

April 24, 2006