

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

May 2, 2006

Item 3 News Release

A news release was issued on May 2, 2006 via CCN Matthews Canadian Timely Disclosure Network.

Item 4 Summary of Material Change

The Issuer has announced that the consolidation/deconsolidation of its common shares, which was approved at a special meeting of shareholders held on April 21, 2006, has been effected. Effective May 1, 2006, the Issuer's common shares have begun trading under a new CUSIP number.

The Issuer also announced that shareholders holding less than 100 pre-consolidation shares are entitled to receive a cash payment of Cdn\$1.46 per share (equal to the weighted average trading price per share on the TSX Venture Exchange for the five trading days prior to April 30, 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

May 2, 2006