UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

February 8, 2017 (February 8, 2017)
Date of Report (Date of earliest event reported)

HELIUS MEDICAL TECHNOLOGIES, INC.
(Exact name of registrant as specified in its charter)

WYOMING	**000-55364**	**36-4787690**
(State or other jurisdiction of incorporation)	**(Commission File No.)**	**(IRS Employer Identification No.)**

41 University Drive, Suite 400
Newtown, PA 18940
(Address of principal executive offices and zip code)

Registrant's telephone number, including area code: (215) 809-2018
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

The information contained in the section titled "Recent Developments — Cash Position" under Item 8.01 of this Current Report on Form 8-K is hereby incorporated into this Item 2.02 by reference.

The information set forth in this Item 2.02 of this Current Report on Form 8-K is being furnished and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "***Exchange Act***"), or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such a filing.

Item 8.01. Other Events.

On February 8, 2017, Helius Medical Technologies, Inc. (the "Company" or "we") issued a press release announcing the commencement of an offering of its Class A Common Stock (the "Offering"). A copy of this press release is filed as Exhibit 99.1 to this Current Report Form 8-K and is incorporated herein by reference.

On February 8, 2017, in connection with the Offering, the Company updated its corporate presentation. A copy of this presentation is filed as Exhibit 99.2 to this Current Report on Form 8-K and is incorporated herein by reference.

On February 8, 2017, in connection with the Offering, the Company filed a preliminary prospectus supplement to the base prospectus included in the Company's shelf registration statement on Form S-3 (No. 333-215286), filed with the Securities and Exchange Commission (the "SEC") on December 23, 2016 and declared effective by the SEC on January 6, 2017. The preliminary prospectus supplement describes certain elements of the Company's business strategy, certain recent developments and certain additional risk factors, including those set forth below.

Company Overview

We are a medical technology company focused on neurological wellness. We seek to develop, license or acquire unique and noninvasive platform technologies that amplify the brain's ability to heal itself.

Many patients with brain injury or brain-related disease have disrupted neural networks that result in their brains being unable to correctly or efficiently carry neural impulses, which are responsible for directing bodily functions like movement control or sensory perception. Our first product in development, the portable neuromodulation stimulator ("PoNS™") device, is designed to enhance the brain's ability to compensate for this damage. The PoNS™ device is an electrical pulse generator that delivers controlled electrical stimulation to the tongue, which alters cranial nerve activity in order to intentionally change and regulate the electrochemical environment of the brain in a process called neuromodulation. When combined with physical or cognitive rehabilitation, we believe that the neuromodulation induced by the PoNS™ device enhances neuroplasticity, or the brain's ability to reorganize its operation in response to new information sources, new functional needs, or new communication pathways, and may benefit patients experiencing balance and gait disorders or other movement and sensory challenges associated with neurologic diseases and disorders including traumatic brain injury ("TBI"), multiple sclerosis ("MS"), cerebral palsy ("CP"), stroke, Parkinson's disease, Alzheimer's diseases, depression, attention deficit hyperactivity disorder, and autism, among others. We are currently studying the effectiveness of the PoNS™ device in balance disorders related to TBI.

According to a study by GBI Research, the neurostimulation market is expected to grow at a compounded annual growth rate of 15.3% from 2011 to 2018, with a forecasted U.S. revenue of $4 billion in 2018. We believe that, due to the lack of non-invasive devices currently on the market, non-invasive stimulation addresses only approximately 3% of the overall neurostimulation market today, and, if commercialized, the PoNS™ device will be the first device that addresses the high unmet needs of brain injury patients with balance and gait disorders.

The PoNS™ device has not yet received clearance from the U.S. Food and Drug Administration ("FDA") for commercialization. As further described in "—Traumatic Brain Injury," we are conducting safety and effectiveness clinical trials of the use of the PoNS™ device for the treatment of TBI-related balance disorders with the U.S. Army.

We have been deemed by the FDA through the pre-submission process a non-significant risk device in the context of the mild- to moderate-TBI clinical trials for chronic balance deficit and thus do not need to submit an Investigation Device Exemption ("IDE") application to FDA or obtain FDA approval of an IDE application to complete such trials. Such trials are subject to abbreviated requirements under FDA's IDE regulations, which include, among other things, oversight of an Institutional Review Board and compliance with human subjects protection requirements such as informed consent. Subject to the availability of additional funding and the timing of our device verification activities described in "—Recent Developments—Expansion of Device Manufacturing and Development Capabilities," we intend to submit a request for FDA classification as a Class II device and marketing authorization for this indication (the treatment of chronic balance deficit due to mild-to-moderate traumatic brain injury) via FDA's de novo classification process following the completion of these trials which is anticipated in the second half of 2017. We intend to concurrently submit applications for the clearance of the PoNS™ device for a CE Mark in Europe and to Health Canada and the Therapeutic Goods Administration ("TGA") in Australia, and we anticipate regulatory clearance in the first quarter of 2018.

Anticipated clinical milestones are illustrated below:

Helius	Pre-clinical	Pilot Study	Begin FDA Reg. Trial	Complete FDA Reg. Trial	Submit FDA Filing	Obtain Clearance/ Approval
PoNS™ 4.0 Device | Cranial Nerve Non-Invasive Neuromodulation + Physical Therapy						
CLINICAL STAGE PROGRAMS						
Traumatic Brain Injury			Q3:15	Q2:17	Q3/4:17	Q1:18
Multiple Sclerosis (1)			Q2:17	Q2:18	Q3:18	Q4:18
Confirmatory Study						
			Expanded Protocol	Validate Endpoint	Cognition related neurological disease pilot (1)	
Cognition			Q1:17	Q2:17	Q3/Q4:17	

(1) Subject to the availability of funding, among other factors.

Traumatic Brain Injury

According to the Center for Disease Control and Prevention ("CDC"), an estimated 1.7 million people in the United States sustain a TBI annually. The CDC estimated in 2015 that approximately 3.2 million to 5.3 million people in the United States were living with a TBI-related disability, based on extrapolations from limited data from 1999. In addition, the Department of Defense estimates that almost 30,000 active duty soldiers are diagnosed with TBI annually and over 300,000 U.S. military personnel have been diagnosed with TBI since 2000. We estimate that approximately 20-30% of newly-diagnosed TBI injuries result in chronic symptoms, and the Brain Injury Association of America estimates that 40% of TBI patients complain of balance disturbances.

In partnership with the U.S. Army pursuant to a cooperative research and development agreement (the "CRADA"), we are currently conducting a clinical trial of our PoNS™ device for the treatment of balance disorder in patients with mild- to moderate-TBI. Assuming 5.3 million people in the United States are living with a TBI-related disability and 40% of them have balance disturbances, we estimate that our PoNS™ device could assist up to 2.1 million individuals.

We launched a registrational clinical trial of the PoNS™ device, with concurrent physiotherapy, investigating the safety and effectiveness of the device for the treatment of balance disorders resulting from mild- to moderate-TBI in August 2015, and intended to support an application to the FDA (via the de novo process) for marketing authorization in the United States, with the support of the U.S. Army. This double-blind, sham-controlled trial is enrolling 120 patients at multiple study sites. We expect to complete the trial in the second quarter of 2017. The

primary endpoint of this trial is improvement in chronic balance deficit at five weeks in the active group compared to the sham group, as measured by the sensory organization test. The U.S. Army is also sponsoring a double-blind, sham-controlled non-registrational clinical trial of the PoNS™ device at the University of Wisconsin-Madison, with concurrent physiotherapy, for the treatment of chronic balance deficits due to TBI. This trial is fully enrolled with 44 patients and is designed to assess the durability of response of the PoNS™ device. The primary endpoint of this non-registrational trial is an improvement in balance at 14 weeks of treatment as measured by the sensory organization test. We expect this trial will be completed in the second quarter of 2017. We intend to include data from the study as supportive information as part of our regulatory submission for TBI.

Multiple Sclerosis

According to the National Multiple Sclerosis Society, there are approximately 400,000 individuals in the United States living with MS, for an annual economic cost of MS in the United States of approximately $28 billion, many of whom experience balance problems. Studies from several countries estimate that 50% to 70% of MS patients had reported falls within the past two to six months.

In 2015, we completed a pilot study that evaluated the effect of the use of the PoNS™ device with concurrent physiotherapy in 14 patients (7 active, 7 sham) with MS while performing working memory and mental imagery tasks. Patients who used the PoNS™ device showed statistically significant differences in neurostimulation (left Primary motor cortex) from baseline, as measured by functional MRI (i.e., via BOLD signals indicating activity). Moreover, patients who used the PoNS™ device showed a statistically significant improvement in balance from baseline, as measured by the sensory organization test. The sham group, in contrast, did not reach statistical significance. The active and sham group were not compared head-to-head. The PoNS™ device also demonstrated a favorable safety profile in the study. Based on these results we believe a larger study is warranted to explore these findings further.

Subject to the availability of additional funding and classification by the FDA of the PoNS™ as a non-significant risk device if being studied for this indication, we intend to commence a registrational trial of the PoNS™ device in MS patients with chronic balance and gait deficit in the second quarter of 2017. A registrational trial is a study of safety and effectiveness intended to support an application for marketing authorization.

Cerebral Palsy

In September 2016, we announced results from a pilot study conducted in Russia where the Company provided the PoNS™ device. The study was of the effectiveness of the PoNS™ device, with concurrent physiotherapy, in treating movement control-related symptoms of CP. In the study, 45 of the 65 patients received neurostimulation via the PoNS technology. The study found a statistically significant difference between active and control groups in spasticity of the lower limbs and gross motor function. Positive changes in quality of life, cognitive function and social status were also observed. Subject to the availability of additional funding, we intend to develop a registrational trial of the PoNS™ device in CP patients with movement control-related symptoms in the second quarter of 2017.

Cognition

In December 2016, we announced that we intend to expand our pilot study, sponsored by HealthTech Connex Inc., of the PoNS™ device to test the hypothesis, in healthy subjects, that PoNS use may contribute to improved cognitive function, based on preliminary encouraging results. Subject to the availability of additional funding, we intend to complete the expanded study in the first quarter of 2017.

Recent Developments

Expansion of Device Manufacturing and Development Capabilities

In January 2017, we entered into an agreement with Cambridge Consulting, LLC ("Cambridge"), pursuant to which Cambridge agreed to assume responsibilities for the performance of the engineering and design verification testing of the PoNS™ device and documentation support for the FDA submission, and to assist in the identification of and transition to our scale manufacturer. Our current manufacturer, Ximedica, LLC, agreed to continue to manufacture the PoNS™ device for use in our ongoing clinical trials and design verification testing and may assist in manufacturing early commercialization devices. The addition of a second development partner is intended to mitigate our risk by adding back-up capabilities for our manufacturing process and improve the quality of our planned FDA submission. We will, however, remain ultimately responsible for the compliance of our submissions and products, and activities performed on our behalf.

ISO 13485 Certification

In December 2016, we received ISO 13485 certification for the PoNS™ device from LRQA, an independent certifying agency.

Change in Fiscal Year

On January 4, 2017, we changed our fiscal year-end from March 31 to December 31 in order to align our business cycle more closely with that of our customers and peer companies.

Change in Independent Registered Public Accounting Firm

On January 4, 2017, we engaged BDO USA LLP to serve as our independent registered public accounting firm for the year ended December 31, 2016. Contemporaneous with the determination to appoint BDO USA LLP, we dismissed BDO Canada LLP from the role.

Cash Position

We estimate that our cash and cash equivalents balance as of December 31, 2016 was $2.7 million. This financial information has not been audited and is subject to completion of our year-end closing procedures and the audit of our financial statements as of and for the nine months ended December 31, 2016, which will not be completed until after this offering is complete, and our actual balance of cash and cash equivalents may differ from this estimate. Our independent registered accounting firm, BDO USA LLP, has not audited or reviewed, and does not express an opinion with respect to, this estimate.

Business Uncertainties and Going Concern Risk

To date we have not generated any revenue from the sales of products or services. There are a number of conditions that we must satisfy before we will be able to generate revenue, including but not limited to successful completion of the TBI clinical studies, FDA, CE Mark, Health Canada or TGA clearance of the PoNS™ device for balance disorder associated with moderate TBI, and the manufacture of a commercially-viable version of the PoNS™ device and demonstration of safety and effectiveness sufficient to generate commercial orders by customers for our product, if cleared for commercialization. In addition, given the importance of the U.S. Army to our early commercial plans, if the U.S. Army were to eventually decide not to purchase our product, we would need to replace those sales in the civilian market which would lower our early commercialization opportunities. To date, we have not achieved any of these conditions, and the successful achievement of such conditions will require significant expenditures. Because we have not generated any revenues, we are significantly dependent on funding from outside investors. There is no guarantee that such funding will be available at all or in sufficient amounts to satisfy our required expenditures. Furthermore, even if we were able to raise sufficient capital to manufacture a commercially-viable version of the PoNS™ device and to receive FDA, CE Mark, Health Canada or TGA clearance, we do not currently have any contract or other arrangement to sell the PoNS™ device. Accordingly, we may never be able to generate any revenue from the sales of products or services. Due to these risks, as well as our recurring net loss, accumulated deficit, and cash used in operations, there is a substantial doubt about our ability to continue as a going concern. For a discussion of additional risks associated with our business and this offering, please see the "Risk Factors" sections of this prospectus supplement, the related base prospectus and our Annual Report on Form 10-K for the fiscal year ended March 31, 2016.

Risk Factors

If we fail to comply with healthcare laws, we could face substantial penalties and financial exposure, and our business, operations and financial condition could be adversely affected.

We do not have a product candidates available for sale. If, however, we achieve this goal, the availability of payments from Medicare, Medicaid or other third-party payors would mean that many healthcare laws would place limitations and requirements on the manner in which we conduct our business, including our sales and promotional activities and interactions with healthcare professionals and facilities. In some instances our interactions with healthcare professionals and facilities that occurred prior to commercialization (e.g., the granting of stock options) could have implications at a later date. The laws that may affect our ability to operate include, among others: (i) the federal healthcare programs Anti-Kickback Statute, which prohibits, among other things, persons from knowingly and willfully soliciting, receiving, offering or paying remuneration, directly or indirectly, in exchange for or to induce either the referral of an individual for, or the purchase, order or recommendation of, any good or service for which payment may be made under federal healthcare programs such as Medicare or Medicaid, (ii) federal false claims laws which prohibit, among other things, individuals or entities from knowingly presenting, or causing to be presented, claims for payment from Medicare, Medicaid, or other third-party payors that are false or fraudulent, and which may apply to entities like us if we provide coding and billing advice to customers, or under theories of "implied certification" where the government and *qui tam* relators may allege that device companies are liable where a product that was paid for by the government in whole or in part was promoted "off-label," lacked necessary clearance or approval, or failed to comply with good manufacturing practices or other laws; (iii) transparency laws and related reporting and/or disclosures such as the Sunshine Act; and/or (iv) state law equivalents of each of the above federal laws, such as anti-kickback and false claims laws which may apply to items or services reimbursed by any third-party payor, including commercial insurers, many of which differ from their federal counterparts in significant ways, thus complicating compliance efforts.

If our operations are found to be in violation of any of the laws described above or any other governmental regulations that apply to us, we may be subject to penalties, including civil and criminal penalties, exclusion from participation in government healthcare programs, damages, fines and the curtailment or restructuring of our operations. Any penalties, damages, fines, curtailment or restructuring of our operations could adversely affect our ability to operate our business and our financial results. The risk of our being found in violation of these laws is increased by the fact that their provisions are open to a variety of evolving interpretations and enforcement discretion. Any action against us for violation of these laws, even if we successfully defend against it, could cause us to incur significant legal expenses and divert our management's attention from the operation of our business.

Our communications regarding products candidates, even while in development, are subject to extensive government scrutiny. We may be subject to governmental, regulatory and other legal proceedings relative to advertising, promotion, and marketing, and communications with study subjects and healthcare professionals, that have a significant negative effect on our business.

We are subject to governmental oversight and associated civil and criminal enforcement relating to drug and medical device advertising, promotion, and marketing, and such enforcement is evolving and intensifying. Communications regarding our products in development and regarding our clinical trials may subject us to enforcement if they do not comply with applicable laws. In the U.S., we are potentially subject to enforcement from the FDA, the U.S. Federal Trade Commission, the Department of Justice, other divisions of the Department of Health and Human Services and state and local governments. Other parties, including private plaintiffs, also are commonly bringing suit against pharmaceutical and medical device companies. We may be subject to liability based on the actions of individual employees and third-party contractors carrying out activities on our behalf.

Non-compliance with laws and requirements unique to our government contracts could subject us to substantial penalties and financial exposure, and our business, operations, and financial condition could be adversely affected by any non-compliance or the government's discretionary exercise of its rights under our government contracts.

We perform contracts awarded by federal governmental entities. Doing business in the public sector is very different than doing business in the commercial marketplace. For example, unlike commercial contracts, federal government contracts are governed by an array of statutes and regulations that define the way in which government contracts are conceived,

structured, competed, awarded, performed, and ultimately completed. Due to the highly regulated nature of our business with the government, we have heightened responsibilities and compliance risks under those contracts. Non-compliance could result in significant civil liability and, in egregious cases, criminal prosecution.

In addition to presenting heightened compliance risks, our government contracts include terms that afford the government special rights that, if exercised at the government's discretion, could adversely affect our business, operations, and financial condition. For example, our sole source contract with the U.S. Army incorporates a clause allowing the government to terminate the contract for convenience of the government, in whole or in part, without any advance notice to us. A termination of this contract, or any other exercise of special governmental rights, could cause our business to suffer.

Item 9.01 Exhibits.

(d) Exhibits

Exhibit Number	Exhibit Description
99.1	Press Release dated February 8, 2017.
99.2	Corporate Presentation dated February 8, 2017.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: February 8, 2017

HELIUS MEDICAL TECHNOLOGIES, INC.

By: /s/ Joyce LaViscount
Joyce LaViscount
Chief Financial Officer

EXHIBIT INDEX

Exhibit Number	Exhibit Description
99.1	Press Release dated February 8, 2017.
99.2	Corporate Presentation dated February 8, 2017.

Exhibit 99.1

HELIUS MEDICAL TECHNOLOGIES, INC. ANNOUNCES
PROPOSED PUBLIC OFFERING OF CLASS A COMMON STOCK

February 8, 2017 – Newtown, PA – Helius Medical Technologies, Inc. (TSX: HSM, OTCQB: HSDT) ("**Helius**" or the "**Company**") announced today that it intends to offer and sell, subject to market conditions, shares of its class A common stock in an underwritten public offering in the United States and Canada. All of the shares to be sold in the offering will be offered by the Company. There can be no assurance as to whether or when the offering may be completed, or as to the actual size or terms of the offering.

The Company intends to use the net proceeds of the offering to fund investment in PoNS™ research and development, including the completion of its ongoing registrational trial in mild- to moderate-traumatic brain injury, the launch of a registrational clinical trial in multiple sclerosis and an additional clinical trial in cognition, research and development activities to complete the Company's FDA submission and for working capital and general corporate purposes.

Canaccord Genuity Corp. and Raymond James Ltd. will act as joint book-runners and co-lead underwriters (the "**Underwriters**").

The offering will only be made by means of written prospectuses and prospectus supplements that form part of Helius' existing Canadian MJDS short-form base shelf prospectus dated January 26, 2017, in Canada, and U.S. shelf registration statement on Form S-3 dated January 6, 2017, in the United States. Preliminary prospectus supplements and the accompanying prospectuses will be filed with the securities regulatory authorities in all provinces of Canada, pursuant to the Multijurisdictional Disclosure System, and with the Securities and Exchange Commission in the United States. Copies of these documents will be available on the Company's profiles on the SEDAR website maintained by the Canadian Securities Administrators at www.sedar.com or the SEC's website at www.sec.gov, as applicable. Alternatively, copies of the preliminary prospectus supplements and the accompanying prospectuses, when available, may also be obtained from Canaccord Genuity Corp., Brookfield Place, 161 Bay Street, Suite 3100, Toronto, Ontario M5J 2S1, or Raymond James Ltd., 40 King Street West, Suite 5400, Toronto, ON M5H 3Y2.

The offering is subject to the approval of the Toronto Stock Exchange.

This press release shall not constitute an offer to sell or the solicitation of an offer to buy these securities, nor shall there be any sale of these securities in any state or other jurisdiction in which such offer, solicitation or sale would be unlawful prior to the registration or qualification under the securities laws of any such state or other jurisdiction.

ABOUT THE PONS™

The PoNS™ device is a non-invasive means for delivering neurostimulation through the tongue. The PoNS™ therapy is currently being studied in the United States for the treatment of balance disorder for subjects with mild to moderate traumatic brain injury.

ABOUT HELIUS MEDICAL TECHNOLOGIES

Helius Medical Technologies is a medical technology company focused on neurological wellness. Helius seeks to develop, license and acquire unique and non-invasive platform technologies that amplify the brain's ability to heal itself. Helius intends to file for U.S. Food and Drug Administration clearance for the PoNS™ device.

Cautionary Disclaimer Statement:

Certain statements in this news release are not based on historical facts and constitute forward-looking statements or forward-looking information within the meaning of the U.S. Private Securities Litigation Reform Act of 1995 and Canadian securities laws ("**forward-looking statements**").

All statements other than statements of historical fact included in this news release are forward-looking statements that involve risks and uncertainties. Such forward-looking statements include, among others, statements regarding the proposed offering of shares of Class A common stock and the use of proceeds from the proposed offering.

Forward-looking statements are often identified by terms such as "will", "may", "should", "anticipate", "expects" and similar expressions. There can be no assurance that such statements will prove to be accurate and actual results and future events could differ materially from those anticipated in such statements.

The reader is cautioned that assumptions used in the preparation of any forward-looking statements may prove to be incorrect. Events or circumstances may cause actual results to differ materially from those predicted, as a result of numerous known and unknown risks, uncertainties, and other factors, many of which are beyond the control of the Company. The reader is cautioned not to place undue reliance on any forward-looking statement. Such information, although considered reasonable by management at the time of preparation, may prove to be incorrect and actual results may differ materially from those anticipated. Forward-looking statements contained in this news release are expressly qualified by this cautionary statement. Risks and uncertainties about the Company's business are more fully discussed in the Company's disclosure materials, including its Annual Report on Form 10-K filed with the United States Securities and Exchange Commission and the Canadian securities regulators and which can be obtained from either at www.sec.gov or www.sedar.com. The forward-looking statements contained in this news release are made as of the date of this news release and the Company assumes no obligation to update any forward-looking statement or to update the reasons why actual results could differ from such statements except to the extent required by law.

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CONTACT

Helius Medical Technologies

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Helius
MEDICAL TECHNOLOGIES

A Revolution in Mind

February 8, 2017

A final base shelf prospectus containing important information relating to the securities described in this document has been filed with the securities regulatory authorities in each of the provinces of Canada. A copy of the final base shelf prospectus, any amendment to the final base shelf prospectus and any applicable shelf prospectus supplement that has been filed, is required to be delivered with this document.

This document does not provide full disclosure of all material facts relating to the securities offered. Investors should read the final base shelf prospectus, any amendment and any applicable shelf prospectus supplement for disclosure of those facts, especially risk factors relating to the securities offered, before making an investment decision.

No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise.

Legal Disclaimers

- This presentation contains forward-looking statements and forward-looking information as such terms are defined under applicable U.S. federal securities and Canadian securities legislation. All statements other than statements of historical fact contained in this presentation constitute forward-looking statements and forward-looking information, including, without limitation, statements containing the words "believe", "may", "plan", "should", "predict", "potential", "will", "estimate", "continue", "anticipate", "intend", "expect", "seek", "mission", "goal" and similar words, variations, expressions or the negative thereof. Forward-looking statements are necessarily based on estimates and assumptions made by management of the Helius Medical Technologies, Inc. ("Helius", "we" or the "Company") in light of experience and perception of historical trends, current conditions and expected future developments, as well as the factors management of the Company believes are appropriate. Forward-looking statements and information in this presentation include but are not limited to statements relating to:
  - the potential results of the Company's ongoing and planned clinical trials;
  - the Company's estimate of the size of the potential markets for its products;
  - the estimated clinical, regulatory and commercial milestones and the timelines for achieving such milestones;
  - the Company's ability to enroll and successfully complete, clinical trials;
  - the expected timelines for patent filings and issuance;
  - the Company's future manufacturing strategy;
  - the therapeutic benefits, effectiveness and safety of the Company's product candidates;
  - whether the Company will receive, and the timing and costs of obtaining, regulatory clearances in the U.S., Canada, EU and Australia;
  - regulatory developments and the regulatory environments in which the Company operates; and
  - anticipated trends and challenges in the Company's business and the markets in which it operates.
- Such statements reflect management of the Company's current views with respect to future events and are subject to risks and uncertainties and are necessarily based upon a number of estimates and assumptions that, while considered reasonable by the Company, are inherently subject to significant business, economic, competitive, political and social uncertainties and contingencies. Many factors could cause our actual results, performance or achievements to be materially different from any future results, performance, or achievements that may be expressed or implied by such forward-looking statements, including, among others:
  - risks related to the Company's limited operating history;
  - the Company being dependent on the ability and expertise of its Chief Executive Officer, Chief Medical Officer and a very limited number of employees;
  - the Company having incurred losses since its inception and its anticipation that it will continue to incur substantial net losses for the foreseeable future and may never achieve or sustain profitability;
  - risks relating to the Company requiring additional financing to carry out its plan of operations;
  - the Company's independent registered public accounting firm having included an explanatory paragraph relating to the Company's ability to continue as a going concern in its report on the Company's audited financial statements for the year ended March 31, 2015, as amended on January 11, 2016;
  - the Company's failure to maintain effective internal controls over financial reporting;
  - risks related to the Company raising additional capital by issuing securities or through debt financing or licensing arrangements that may cause dilution to existing shareholders, restrict its operations or require the Company to relinquish proprietary rights;
  - risks concerning the Company only having one product candidate, which is still in development, and the Company not having obtained clearance from the United States Food and Drug Administration (the "**FDA**"), CE Mark, TGA (Australia) or Health Canada with respect thereto;
  - the Company's dependence on outside scientists and third-party research institutions for its research and development in order to be able to commercialize its product candidates;
  - the risk that if the Company fails to obtain FDA clearance for commercialization of or otherwise fails to ensure that the PoNS™ device is available for purchase by the U.S. Government by December 31, 2017, the Company will be subject to significant risk of loss of data and proprietary rights and a US$2,000,000 contract penalty payable to A&B pursuant to the Strategic Agreement with A&B;
  - the risk that the Strategic Agreement with A&B may be terminated;
  - risks related to the limited market awareness of the Company and its product;
  - risks related to the neuromodulation market being new and growing but undefined;
  - the Company's PoNS™ technology being a new "untested" form of neurostimulation therapy and the medical community tending to be very conservative in adopting new therapies;
  - risks related to the Company needing to expand its products beyond its single product by commercializing new product candidates, and the Company not being able to do so in a timely fashion and at expected costs, or at all; and
  - development by others of new or improved devices or products that may result in the Company's present and future products from becoming obsolete.
- This presentation speaks as of its date and we, our advisors, and our and their affiliates and representatives undertake no obligation to update, revise or correct the information contained herein, except as required by law.
- This presentation contains industry and market data that we obtained from independent industry publications. We have not independently confirmed this data and, although we believe it is generally reliable, it involves a number of assumptions and limitations, it is inherently imprecise, and you are cautioned not to place undue reliance on it.
- We have filed a registration statement on Form S-3 (including a base prospectus, Registration No. 333-215286) with the SEC for the offering to which this communication relates. This presentation has been prepared solely for use by prospective investors in connection with a proposed public offering of our Class A Common Stock and contains a summary of selected information to be contained in a prospectus supplement to be filed with the SEC, and the accompanying prospectus. Before you invest, you should read the prospectus supplement, the accompanying prospectus and the information incorporated therein by reference, including the Risk Factors set forth in those materials. When available, you may obtain these documents for free by visiting EDGAR on the SEC website www.sec.gov or by contacting Canaccord Genuity Corp., Brookfield Place, 161 Bay Street, Suite 3100, Toronto, Ontario M5J 2S1, or Raymond James Ltd., 40 King Street West, Suite 5400, Toronto, ON M5H 3Y2.

Meet the Helius Management Team

Philippe Deschamps
President and CEO
Chairman and Director

- Over 30 years in the health sciences industry
- Former CEO at MediMedia Health Marketing Services
- Former President and CEO at GSW Worldwide
- Former Director of Neuroscience Marketing at Bristol-Myers Squibb

Joyce LaViscount
CFO and COO

- 29 years in the health sciences industry
- Accomplished pharmaceutical/healthcare public company CAO
- Former Executive Director/group controller at Aptalis Pharmaceuticals
- Former Chief Operating Officer and CFO MM Pharmaceutical Solutions

Jonathan Sackier
Chief Medical Officer

- 31 years in the health sciences industry
- Trained surgeon and pioneer of new medical technologies
- Has helped build several companies including medical technology, research and product-design and medical contract sales organizations

Brian Bapty
VP Strategy and Business Development

- 17 years in health sciences/financial industry
- PhD in Experimental Medicine
- Former Healthcare Analyst at Raymond James
- Partner in private equity firm advising on healthcare transactions

Experienced management team with expertise in health sciences and business development

Equity Overview:

- **Helius Medical Technologies:**

  HSM and HSM.WT (TSX), HSDT (OTCQB) Average daily volume ~80k

Capital Structure *	
Market Cap	**US$148.0M (HSM:TSX, HSDT:OTCQB)** ($1CAD=$0.7523USD)
Current Outstanding:	**84.53 M Shares**
Fully Diluted:	**104.8 M Shares (incl. outstanding options and warrants)**
Weighted average exercise price	**US$1.09: C$1.35**
Management Ownership	**32.5 M Shares (39.9 M including options)**
Cash and equivalents:	**Approx. US$2.7M (December 31, 2016)**
Debt:	**none**

*as of 02/01/17

Funding to Date

TCNL Lab funding:

- $7.1M ($3.0M NIH grants, $4.1M in cash donations from treated subjects) – 2008-2013

Cash from Private Placement/Prospectus Offerings/Warrants:

- $7.0M initial investment reverse merger – Q2 2014
- $1.0M convertible debenture – Q2 2014
- $2.8M non-brokered private placement – Q2&Q3 2015
- $7.0M A&B Company (China) strategic investment – Q4 2015
- $8.0M US private placement/prospectus offering in Canada – Q2 2016
- $1.4M from exercise of warrants– Q2 2016

$27.2M total funding through September 30, 2016

Non-Dilutive Commitment: US Army ($1.8M)

- $1.8M expense reimbursement, through September 30, 2016, from sole source contract ($3M total commitment)

The Inventors of PoNS™ Technology

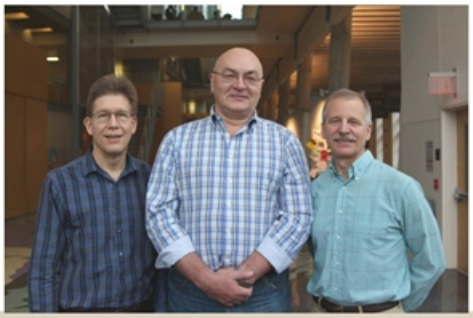
TACTILE COMMUNICATION AND NEUROREHABILITATION LABORATORY ("TCNL")
UNIVERSITY OF WISCONSIN–MADISON
Department of Biomedical Engineering

Founded in 1992 by a pioneer of neuroplasticity, Dr. Paul Bach-Y-Rita

- Research center using various areas of science to study the theory and application of applied neuroplasticity, the brain's ability to reorganize in response to new information, needs, and pathways
- Research objective to develop solutions for sensory and motor disorders

TCNL Project Directors: *Mitchell E. Tyler, Kurt Kaczmarek, Yuri P. Danilov*

- Over 20 years of individual experience in their respective fields of neuroscience, biomedical science and engineering
- Co-discoverers of the retention effect and neurorehabilitation potential of tongue electrotactile stimulation
- Recognized experts in electrotactile stimulation
- Invented core tongue display technology



Key Publications

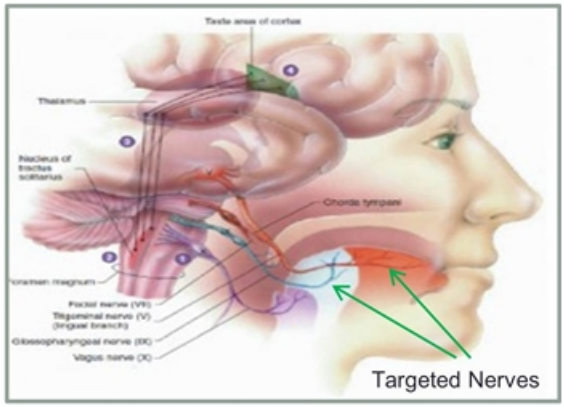
1. *Danilov YP et al. "New Approaches to neurorehabilitation: cranial nerve non-invasive neuromodulation (CN-NINM) technology. SPIE Proceedings. 2014.*
2. *Tyler ME et al. "Non-invasive neuromodulation to improve gait and chronic multiple sclerosis: a randomized double-blind controlled pilot trial. J. NeuroEngineering and Rehabilitation. 2014.*

Helius Medical Technologies

"Developing a platform technology for the treatment of symptoms of neurologic disease or trauma."

Portable Neuromodulation Stimulator ("PoNS™")

- Delivers specially-patterned nerve impulses to the lower brainstem through disposable appliance placed on the tongue.
- Combined with specialized physiotherapy may help treat patients with chronic neurological symptoms caused by disease or trauma.
- Used investigationally with over 250 patients at the University of Wisconsin-Madison. Tested in pilot studies in MS, TBI and CP, and case series in a number of other neurologic diseases have generated encouraging results.
- Pivotal study for the treatment of symptoms of TBI (120 subjects, multiple sites) currently enrolling.
- FDA submission expected Q3/Q4 2017.



Cornerstone Neuromodulation IP Portfolio

- **Exclusively licensed from inventors (4% royalty):**
  - 3 US Medical Method Patents Issued
    - Skin Stimulation + physical therapy = Therapeutic outcome
    - Oral Cavity Stimulation + physical therapy = Therapeutic outcome
    - Oral Cavity Stimulation + cognitive therapy = Therapeutic outcome
  - 5 US Patent Applications Allowed or Pending
    - 3 Allowed US Applications: Treatment of Tinnitus and treatment concepts; Skin + Cognitive Exercise; Stimulation with Pulse Generator (expect to issue 2017)
    - 2 Pending US Applications- filed July 2016: Human Performance
- **Patents owned by Helius (no royalty):**
  - 22 US Patents Issued
  - 2 US Patent Applications Allowed: System (Mouthpiece + Controller) including mechanical details of Controller; Methods of Manufacture (expected to issue in 2017)
  - 4 US Patent Applications Pending
  - 1 US Patent Application Forthcoming – to be filed Q1 2017: Mouth-Breathing Features
  - 11 Non-US Design Patents Issued: Europe (1); Canada (7); Russia (3)
  - 3 International Patent Applications Pending
    - 1 Eurasian National Phase Patent Application Pending – filed in 2017: Methods of Providing Physical and Cognitive Therapy
- **Helius patents transferred to CMS (China Medical System Holdings) in strategic sale/license and investment transaction**
  - 3 Chinese Design Patents

Third-Party Review of Early Stage Data

Optum Retrospective Analysis: The Use of PoNS™ Therapy Led to Better Outcomes in Patients With Resistant Neurological Conditions

OPTUM™

Study	Test	Subjects	Statistically Significant (p<0.05)?
MS Pilot	Dynamic Gait Index (DGI)	13	Yes
MS - RCT		10	Yes
NIMN Balance Disorders		23	Yes
TOTAL		**46**	**Yes**
MS Pilot	Multiple Sclerosis Impact Scale (MSIS-29)	12	Yes
MS - RCT		10	Yes
TOTAL		**22**	**Yes**
NIMN	Sensory Organization Test (SOT)	10	Yes
Stroke		5	Yes
TOTAL		**15**	**Yes**
NIMN	Activities-Specific Balance Confidence Scale	15	Yes
TOTAL		**15**	**Yes**

- The **Dynamic Gait Index (DGI)** is a clinical tool to assess gait.
- The **Multiple Sclerosis Impact Scale (MSIS-29)** is a 29-item self-report rating scale for measuring the physical and psychological impact of multiple sclerosis (MS).
- The **Sensory Organization Test (SOT)** is a composite score calculated and normalized for age and gender. A composite change of 5 points or greater is considered statistically significant.
- The anecdotal nature of the Optum analysis would not be suitable for a regulatory submission

Results from MS Pilot Study

- **Multiple Sclerosis (MS) pilot study evaluating the putative additive beneficial effects of PoNS™ device stimulation when combined with physiotherapy*** - Trial performed at the Montreal Neurological Institute and Hospital and Concordia University's PERFORM Center

  14 subjects participated in the study: All received physiotherapy, and 7 received stimulation via the PoNS device, while 7 were in the sham group (no stimulation)

  After 14 weeks, the study was un-blinded and subjects in the sham arm were crossed over onto an active device for a further 12 weeks of therapy

  Subjects were assessed for changes in a number of physical, physiologic, and psychologic endpoints including:

  – balance (SOT score),

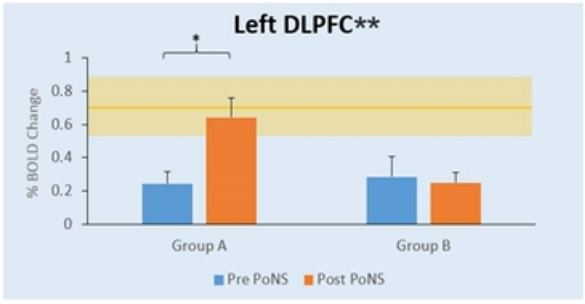
  – gait (DGI score) and

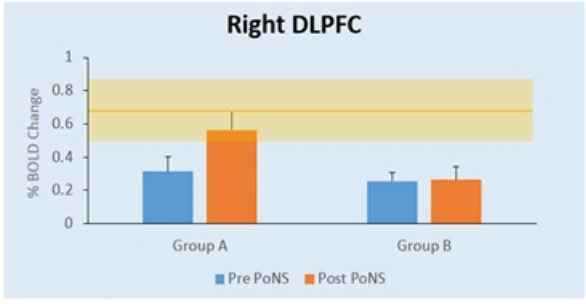
  – physiological changes related to neuroplasticity (BOLD signal) as measured by functional MRI.

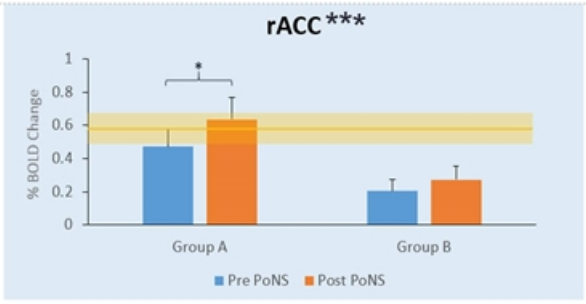
* See appendix

fMRI Changes Vs Healthy Controls*

Voxels of Interest (VOIs)BOLD signal vs. Healthy Controls







Mean and 95% quantile of healthy control's BOLD signal change

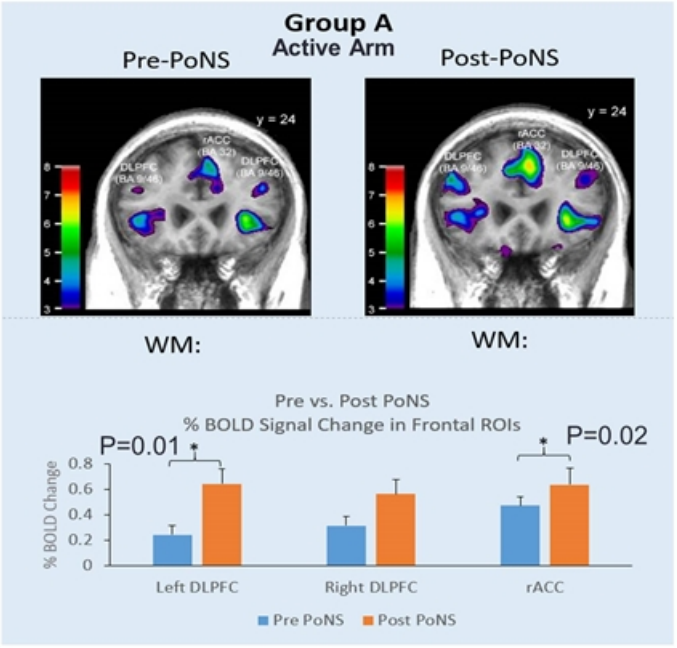
* See appendix

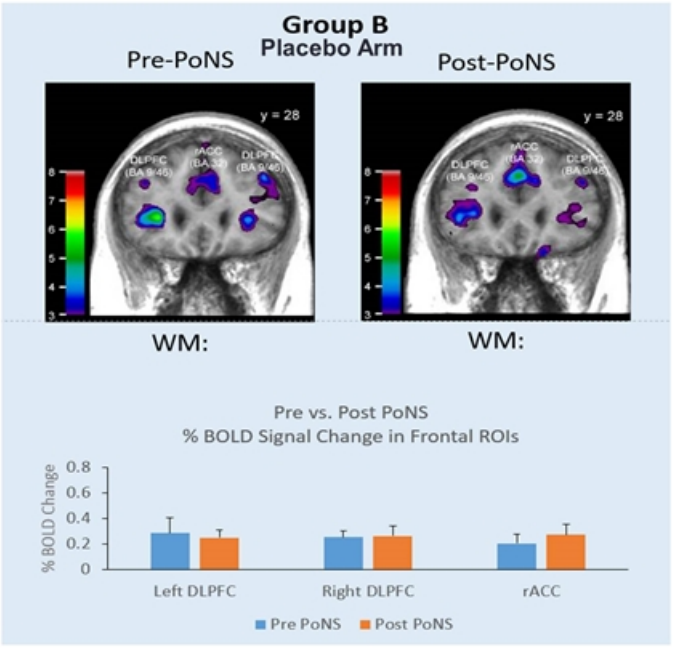
***dorsolateral prefrontal cortex (DLPFC)*
****rostral anterior cingulate cortex (rACC)*

Working Memory fMRI*

Group A: Post PoNS™ device training fMRI shows significant increase in BOLD signal in the left DLPFC** (t=3.55, p=0.01), rACC*** (t=3.057, p=0.02) and a trend for significance in the right DLPFC (t=2.3, p=0.06).

Group B: Baseline as well as post-PoNS™ fMRI shows sub-threshold peaks in bilateral DLPFC and rACC. Paired-t tests comparing pre and post PoNS™ scans did not reveal any significant changes.





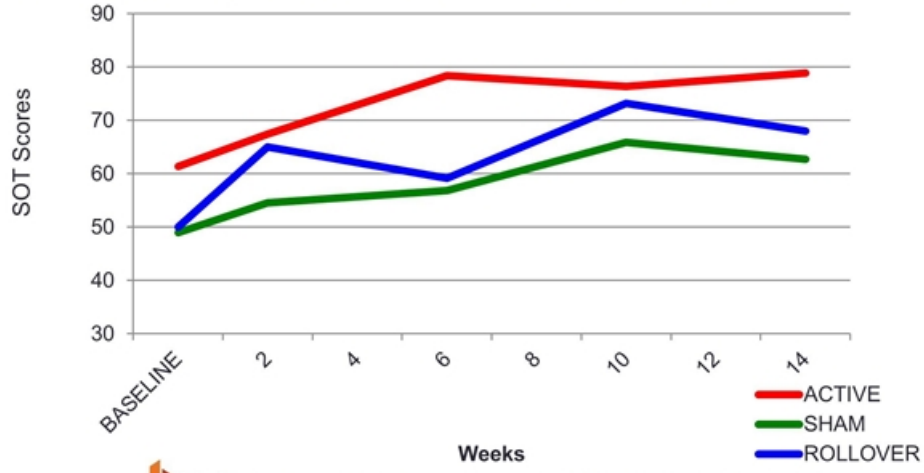
* See appendix

***dorsolateral prefrontal cortex (DLPFC)*
****rostral anterior cingulate cortex (rACC)*

MS Study: Balance (Sensory Organization Test) Results*

Analysis of the total composite score:

- Both groups show a trend for improvement, which was more consistent in the Active Group.
- T-tests comparing the week 14 SOT score to the pre-score reveals that the improvement from baseline for the Active Group is significant ($p<0.001$) while the Sham group difference did not reach statistical significance ($p<0.06$).
- For the Rollover Group, an increase in mean SOT scores from initial baseline to final testing (Baseline: 49.80; Sham: 61.60; Sham-rollover: 68.0).

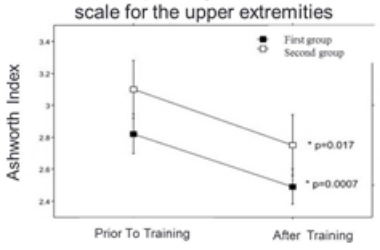


* See appendix

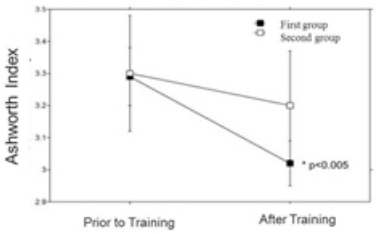
Cerebral Palsy Study*

- 65 subject (45 active, 20 control) study included children (ages 3-13) with Gross Motor Function Classification Scores (GMFCS) ranging from II-IV
- All subjects received 10 days of standard physiotherapy and movement control therapy with the active group receiving 20-25 minutes of concomitant electro-lingual neurostimulation with PoNS™
- Primary endpoints of spasticity and balance were scored by Ashworth Scale (spasticity), Berg Scale (Balance) and GMFCS
- Secondary endpoints included preferred walking speed, step length, lower extremity strength and quality of life measures.
- Statistically significant improvements over baseline in spasticity ($p<0.005$), and lower limb gross motor function ($p<0.00001$), were reported in favor of the active group
- Positive changes in quality of life, cognitive function, and social status were also observed.
- The researchers concluded physiotherapy concurrent with the PoNS™ device can improve motor control in subjects with CP

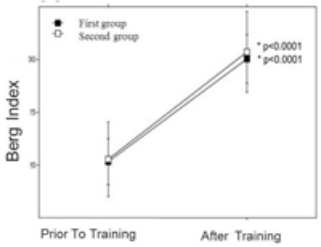
Assessment of spasticity base on the Ashworth scale for the upper extremities



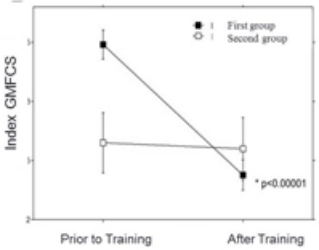
Assessment of spasticity base on the Ashworth scale for the lower extremities



Assessment of Balance on the Berg Scale



Assessment of general motor skills based on the GMCFS scale



* See appendix

Key Therapeutic Area Where Neurostimulation Plays a Treatment Role Have Potential for PoNS™ Utility*

Indication	*Helius Involvement*
Traumatic Brain Injury (TBI)	*Ongoing Registrational Clinical Trial*
Multiple Sclerosis	✓ *Pilot Study Complete*
Cerebral Palsy	✓ *Pilot Study Complete*
Cognition and Human Performance	*Potential for Future Development*
Stroke	
Parkinson's Disease	
Alzheimer's Disease	
Depression	
PTSD	

* See appendix.

The Neurostimulation Device Market is Rapidly Growing

US CAGR '04-'11	Forecasted US CAGR '11-'18
15.4%	15.3%

Forecasted US Revenue '18

$4,018.6M

Market drivers encourage medical innovation when surgical and pharmaceutical treatment fail to solve patient symptoms.

- *Aging population leading to increased incidence rates of target diseases*
- *Growing demand for minimally invasive medical procedures*
- *Unmet medical need in key neurological indications*

Traumatic Brain Injury (TBI)

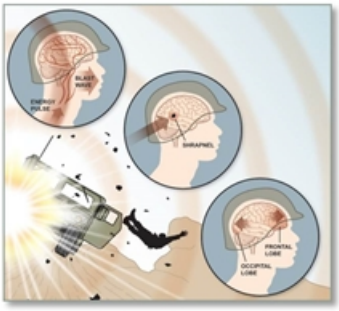
- Specifically for TBI, the CDC has recommended to Congress that one way to address the gaps in understanding the current state of rehabilitation is to ***expand use of promising technologies in rehabilitation interventions***.

We are entering a market where companies have been successful in launching non-invasive treatment solutions targeting high potential value indications. We believe that Helius will be the first to launch a device that addresses the high unmet need of post-acute concussion, head or brain injury patients with balance and gait disorders.

Traumatic Brain Injury (TBI)

- **2.1 million people with balance disorder related to non severe TBI[2]**

Military



Common Types of TBI due to Military Activity:

- Explosive blast injury
- Overpressure
- Penetrating injury
- Diffuse axonal injury

- 30,000/year active duty soldiers withTBI[3]
- 200,000 retired soldiers diagnosed with TBI[4]
- 20-30% of new cases result in chronic symptoms[5]

Athletic / Civilian

Causes of Civilian TBI:

- Blunt trauma
- Motor vehicle accident
- Sports related injury
- Assaults

- 1.7M new cases of TBI reported in U.S. each year[6]
- 20-30% of new cases result in chronic symptoms[5]
- 3.2 - 5.3M living with TBI related disability[7]

[1,2,3,4,5,6,7] *see appendix*

Funding From U.S. Army Medical Research and Material Command

- **CRADA with the U.S. Army Medical Research and Material Command effective February 2013**
  - U.S. Army commits non-dilutive funding and resources for PoNS™ research
  - $1.8M+ in expense reimbursement contributed to the project to date
  - U.S. Army provides regulatory support, facilities and personnel as needed
  - December 2015 modification extends CRADA through December 2017
  - Expands PoNS™ research into fully-funded tinnitus, PTSD, sleep disturbances and pain studies if the initial TBI trial results are positive
- **Sole Source Cost-Share Contract executed July 2015 for TBI Trial**
  - Significant financial support for TBI clinical and registrational trial
  - Helius sponsor of regulatory and clinical development

Regulatory Pathway

- **FDA deemed the study of the PoNS™ for mild-moderate TBI a 'non-significant risk (NSR) device study' under the IDE regulations**
  - Assessed the study as not posing a significant risk to human subjects
  - FDA guidance points to 120-day regulatory review upon submission for de novo clearance for Class II
- **FDA indicated that a de novo request for classification into Class II for the mild-moderate TBI indication would be an appropriate path to seek marketing authorization**
  - Balance disorder related to non-severe TBI
  - FDA reviewed and provided feedback on the registrational trial protocol
  - Primary endpoint is improvement in balance at week 5 as measured by Sensory OrganizationTest (SOT)
- **Concurrent to FDA filing, seeking EU CE Mark, Health Canada MDL and TGA approval**
- **ISO 13485 received in December 2016 from LRQA an independent organization to review companies quality systems**

PoNS™ Ongoing Clinical Trial in TBI

Clinical Study Title	**A double-blind, randomized, sham-controlled study of the safety and effectiveness of the PoNS™ device for cranial nerve noninvasive neuromodulation ("CN-NINM") training in subjects with a chronic balance deficit due to mTBI.**
Indication	Chronic balance deficit due to non-severe TBI
Start Date	August 2015
Expected Completion	Q2:17
Description	Helius as sponsor launched a Pivotal Phase III clinical trial in conjunction with US Army Medical Research and Material Command at: • Montreal NeuroFeedback Centre (Montreal, QB) • Oregon Health and Science University (Portland, OR) • Orlando Regional Medical Center (Orlando, FL) • HealthTech Connex (Surrey, BC) • *VCU (Richmond, VA)* • MedStar National Rehabilitation Center *(Washington, D.C.)* • University of Wisconsin, Madison *(February 2017)*
Patient Enrollment	• 120 patient double-blind, active control study • Primary endpoint is improvement in chronic balance deficit at 5 weeks
Long Term Treatment Study (Fully Enrolled) to end on May 28, 2017	• Tactile Communication Neurorehabilitation Laboratory at University of Wisconsin-Madison • Sponsored by US Army • 44 patients (active/sham; 14-weeks active treatment, 12-week washout)

Manufacturing Progress

- Class II, 510k FDA submissions largely focus on quality systems and design and manufacturing history files
- Current expected FDA submission: Q3/Q4 2017
- We expanded our development and manufacturing capabilities by contracting with Cambridge Consulting to:
  - assume responsibility for DV and documentation support for FDA submission
  - assist in identification of, and transition to, scale manufacturer
- Ximedica has agreed to continue with manufacturing our clinical and testing supply for FDA submission and potentially early commercialization devices

Anticipated PoNS™ Clinical Milestones

Helius MEDICAL TECHNOLOGIES	Pre-clinical	Pilot Study	Begin FDA Reg. Trial	Complete FDA Reg. Trial	Submit FDA Filing	Obtain Clearance/ Approval
PoNS™ 4.0 Device | Cranial Nerve Non-Invasive Neuromodulation + Physical Therapy						
CLINICAL STAGE PROGRAMS						
Traumatic Brain Injury			*Q3:15*	*Q2:17*	*Q3/4:17*	*Q1:18*
Multiple Sclerosis (1)			*Q2:17*	*Q2:18*	*Q3:18*	*Q4:18*
Confirmatory Study						
			Expanded Protocol	Validate Endpoint	Cognition related neurological disease pilot (1)	
Cognition			*Q1:17*	*Q2:17*	*Q3/Q4:17*	

(1) Current plan based on availability of funding, among other factors

Helius Corporate Activity Estimated Timeline

Jan 2017
- S-3, $100M U.S. Shelf
- Complete MJDS Base Prospectus in Canada

Mar 2017
- Complete TBI Sham V Active Study

Apr 2017
- Complete cognition study
- Start MS Registrational Trial

May 2017
- Complete TBI trial enrollment
- Complete TBI long term trial

June 2017
- Completion of TBI trial
- Preparation of FDA Submission

Jul 2017
- Build commercial and infrastructure staff
- Pre-sub meeting with FDA

Aug 2017
- Complete distribution infrastructure
- Initiate physiotherapy and rehabilitation center partnerships

Oct 2017
- Submit de-novo application to FDA
- Submit to Health Canada
- Submit to TGA
- File CE Mark Europe

Nov 2017
- Manufacture launch quantities
- Hire sales management
- Execute partnerships with targeted physical therapy and rehabilitation centers

2018 (Q1)
- FDA Clearance
- CE Mark Approval (Europe), Health Canada (Canada) and TGA (Australia) approval

Q1 2017 | Q2 2017 | Q3 2017 | Q4 2017 | Q1 2018

Subject to the availability of additional funding, among other factors

Helius
MEDICAL TECHNOLOGIES

Investor Contact:
Brian Bapty
T: 604 652-3950
bbapty@heliusmedical.com

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T: 215 809-2018 | E: info@heliusmedical.com | W: www.heliusmedical.com

APPENDIX AND REFERENCES

Scientific Advisory Board

Jonathan Sackier, M.D., Chairman Scientific Advisory Board

Ron Alterman, M.D., M.B.A.
Harvard professor
Neurosurgeon at Beth Israel (BIDMC)
Expertise in movement rehabilitation

Carl Hauser, M.D.
Director of Trauma at BIDMC
Visiting professor of Surgery at Harvard Medical School

Scott Parazynski, M.D.
Former NASA astronaut
Inventor/leader in the medical device/research fields

Catherine Cho, M.D. MSCR
Assistant Professor in the Department of Neurology at The Icahn School of Medicine at Mount Sinai

Jennifer Sweet, M.D.
Department of Neurological Surgery University Hospitals Case Medical Center

D. James Surmeier, M.D.
Chair of the Department of Physiology and Director of Parkinson's Disease Research Center at Northwestern University

Reggie Edgerton, M.D., Ph.D
Professor in the Departments of Neurobiology, Integrative Biology and Physiology and Neurosurgery at UCLA
Member of the Brain Research Institute

Rick Celebrini, Ph.D
Physiotherapist, Founder of Fortius Institute,
Retired Canadian professional soccer player
Canadian Medical team member at 3 Olympic games
Head of Sports Medicine and Science for the Vancouver Whitecaps FC

Gale Pollock, R.N.,
Former Commander of the US Army Medical Command
Acting Surgeon General of the Army
Fellow at the American College of Healthcare Executives, American Academy of Nursing and National Board of Corporate Directors.

Governance – Board of Directors

- **Philippe Deschamps**
  - Chairman of the Board, Company CEO
- **Vice Admiral Ed Straw (retired)**
  - Director
  - Former head of the Defense Logistics Agency at DOD
- **Blane Walter**
  - Director
  - Partner at Talisman Capital; Former Chairman CEO, InVentiv Health Inc.
- **Dr. Huaizheng Peng**
  - Director
  - General Manager, International Operations for China Medical Systems
- **Mitch Tyler**
  - Director
  - Co-inventor of the PoNS™ device
- **Tom Griffin**
  - Director, Chair of the Audit Committee

References

Slide 10: Results from MS Pilot Study

1. Helius press release November 15, 2015.

Slide 11/12: Results from MS Pilot Study

1. American Congress of Rehabilitation Medicine (ACRM) has accepted a submission from Helius for a panel discussion – "PoNS™ Therapy: non-invasive investigational cranial nerve neuromodulation to augment therapeutic interventions" – at ACRM's 93rd Annual Conference (October 30 to November 4, 2016, in Chicago, IL)
2. In January 2017, we received confirmation that the manuscript "Non-invasive tongue stimulation combined with intensive cognitive and physical rehabilitation induces neuroplastic changes in patients with multiple sclerosis: a multimodal neuroimaging study" was accepted for publication in the Journal: Multiple Sclerosis Journal: Experimental, Translational and Clinical. Publication data not set.

Slide 13: Results from MS Pilot Study

1. In January 2017, we received confirmation that the manuscript "Non-invasive tongue stimulation combined with intensive cognitive and physical rehabilitation induces neuroplastic changes in patients with multiple sclerosis: a multimodal neuroimaging study" was accepted for publication in the Journal: Multiple Sclerosis Journal: Experimental, Translational and Clinical. Publication data not set.

Slide 14: Cerebral Palsy Study

1. Published (in Russian) "Journal of Restorative Medicine and Rehabilitation" (http://www.vvmr.ru/). Results of the study were presented in an oral session at the International Conference for Innovation in Angio-Neurology held in Moscow on September 23-24, 2016 (http://www.altaastra.com/2016/07/angioneurology), (certified English translation available)
2. Company Press Release Sept 6, 2016

References

Slide 15:Key therapeutic Areas Where Neurostimulation Plays a Treatment Role Have Potential for PoNS™ Utility

- Multiple Sclerosis - http://www.nationalmssociety.org/About-the-Society/MS-Prevalence
- TBI - http://www.cdc.gov/traumaticbraininjury/pdf/TBI_Report_to_Congress_Epi_and_Rehab-a.pdf
- Parkinson's - http://www.pdf.org/en/parkinson_statistics
- Stroke - http://www.cdc.gov/stroke/facts.htm
- Alzheimer's - https://www.alz.org/downloads/facts_figures_2014.pdf
- Depression - http://www.nimh.nih.gov/health/statistics/prevalence/major-depression-among-adults.shtml
- - http://www.cdc.gov/nchs/fastats/depression.htm
- PTSD - http://www.adaa.org/about-adaa/press-room/facts-statistics
- - http://www.ptsd.va.gov/professional/PTSD-overview/epidemiological-facts-ptsd.asp
- ADHD - http://www.adhd-institute.com/burden-of-adhd/epidemiology/
- - http://www.cdc.gov/nchs/fastats/adhd.htm
- - http://www.ncbi.nlm.nih.gov/pubmed/16585449
- Chronic Pain - http://www.painmed.org/patientcenter/facts_on_pain.aspx

Slide 16:The Neurostimulation Device Market is Continuously and Rapidly Growing

1. GBI Research: Neurostimulation Devices Market to 2018;
2. https://www.cdc.gov/traumaticbraininjury/pdf/tbi_report_to_congress_epi_and_rehab-a.pdf

Slide 18: Traumatic Brain Injury ("TBI")

1. Finkelstein E, Corso P, Miller T and Associates. The Incidence and Economic Burden of Injuries in the United States. New York (NY): Oxford University Press; 2006.
2. Addressable market: 5.3 million people with chronic disability multiplied by 40% having a balance disorder tied to TBI.
3. http://dvbic.dcoe.mil/dod-worldwide-numbers-tbi
4. http://www.ncsl.org/documents/statefed/health/TBI_Vets2013.pdf
5. http://www.msktc.org/tbi/factsheets/Balance-Problems-After-Traumatic-Brain-Injury
6. http://www.cdc.gov/traumaticbraininjury/pdf/BlueBook_factsheet-a.pdf
7. http://www.cdc.gov/traumaticbraininjury/pdf/TBI_Report_to_Congress_Epi_and_Rehab-a.pdf