

THE HASH CORPORATION
FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1: Name and Address of Company

The Hash Corporation (the “Company”)
Suite 801 - 1 Adelaide Street East,
Toronto, ON, M5C 2V9

Item 2: Date of Material Change

December 14, 2021

Item 3: News Release

A news release was issued and disseminated on January 11, 2022 and filed on SEDAR at www.sedar.com, a copy of which is attached hereto as Schedule “A”.

Item 4: Summary of Material Change

The Company announced that it has granted 900,000 RSUs to various officers, directors and consultants pursuant to the Restricted Share Unit Plan. The RSUs vest on December 14, 2022 and each RSU entitles the holder to receive one Common Share in the Company.

Item 5.1: Full Description of Material Change

See attached news release at Schedule “A” to this report.

Item 5.2 Disclosure for Restructuring Transactions

Not applicable.

Item 6: Reliance on subsection 7.1(2) of National Instrument 51-102 (Confidentiality)

Not applicable.

Item 7: Omitted Information

No information has been omitted on the basis that it is confidential information.

Item 8: Executive Officer

For additional information with respect to this material change, the following person may be contacted:

Chris Savoie
Telephone: 416-371-3697
Email: chris@hashco.ca

Item 9: Date of Report

This report is dated as of the 11th day of January, 2022.

SCHEDULE "A"

THE HASH CORPORATION GRANTS RSUs

Toronto, ON – January 11, 2022 – The Hash Corporation (“**Hashco**” or the “**Company**”) (CSE:REZN), a company focusing on the production of hashish and other premium cannabis products using the adaptation of old-world traditions, is pleased to announce that it has granted an aggregate of 900,000 restricted share units (“**RSUs**”) to certain employees of the Company pursuant to the Company’s RSU Plan. The Company issued the RSUs on December 14, 2021. The RSUs are subject to a vesting schedule, such that 1/3 of the RSUs shall vest six (6) months from the Issuance Date, 1/3 of the RSUs shall vest nine (9) months from the Issuance Date, and 1/3 of the RSUs shall vest twelve (12) months from the Issuance Date. Each vested RSU entitles the holder to receive one common share in the capital of the Company.

The RSUs will be subject to a statutory hold period expiring on the date that is four (4) months and one day from the Issuance Date.

About The Hash Corporation

HashCo is a Canadian company positioning itself to focus on the production and sale of cannabis-based hashish and other cannabis products. HashCo intends to apply its separation and curing techniques to produce a suite of high-quality cannabis resin products, which are all-natural and free of additives and carcinogenic solvents. The Company intends to tailor its product offerings to pay tribute to historic traditions, fragrances and tastes, while upholding the highest health and safety standards.

As of the date of this press release, HashCo is actively seeking and developing partnerships and collaborations with licensed cultivators and other strategic partners within Canada, with the goal of crafting and introducing to the regulated market authentic products which reflect quality and innovation.

For additional information on the Company:

Chris Savoie
Chief Executive Officer and Director
Tel: 1-833-420-7396
Email: chris@hashco.ca

Forward-Looking Statements

Certain information in this news release constitutes forward-looking statements under applicable securities laws. Any statements that are contained in this news release that are not statements of historical fact may be deemed to be forward-looking statements. Forward looking statements are often identified by terms such as “may”, “should”, “anticipate”, “expect”, “potential”, “believe”, “intend” or the negative of these terms and similar expressions. Forward-looking statements necessarily involve known and unknown risks and uncertainties that could cause actual results to differ materially from those expressed or implied in such forward-looking statements. Readers are cautioned not to place undue reliance on forward-looking statements as there can be no assurance that the plans, intentions or expectations upon which they are placed will occur. 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. The forward-looking statements included in this news release are made as of the date of this news release and the Company does not undertake an obligation to publicly update such forward-looking statements to reflect new information, subsequent events or otherwise unless required by applicable securities laws. Forward-looking statements contained in this news release are expressly qualified by this cautionary statement.

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