

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

January 25, 2022

Item 3: News Release

A news release was issued and disseminated on March 3, 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 it’s collaboration with Fritz’s Cannabis Company to produce a co-branded product has received a listing from the Ontario Cannabis Store.

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 3rd day of March, 2022.

SCHEDULE "A"

THE HASH CORPORATION

The Hash Corporation and Fritz's Cannabis Company Partner to Bring Hash Rosin Gummies to Ontario Consumers for the First Time

- Fritz's HashCo Hash Rosin Gummies Now Stocked at OCS -

Toronto, January 25, 2022 – The Hash Corporation (CSE: REZN) (“HashCo” or the “Company”), a business focusing on the production of hashish and other premium cannabis products using the adaptation of old-world traditions, is pleased to announce that its new co-branded product with Fritz's Cannabis Company (“Fritz’s”), a family owned and operated legacy market edibles producer, has received a listing from the [Ontario Cannabis Store](#) (“OCS”).

Developed from years of legacy market experience, **Fritz’s HashCo Hash Rosin Gummies** bring together a classic flavour combination with the full-spectrum effects of hash rosin for a delightful experience. Fritz’s makes the gummies using traditional German confectionary methods with low heat to ensure maximum terpene levels in the final product. Handcrafted in small batches, these 5mg gummies provide a strong, yet enjoyable cannabis taste, with minimal aftertaste and delightful effects.

HashCo’s and Fritz’s dedicated teams of legacy craftspeople operate independently within a licensed facility in Toronto, Ontario owned by Medz Cannabis Incorporated. While the hash rosin input used to produce the first commercial batch of **Fritz’s HashCo Hash Rosin Gummies** was manufactured by HashCo at Black Rose Organics Canada Inc.’s facility in Markham, Ontario, the Company has recently terminated that collaboration in the interest of improved efficiencies. Moving forward, production of HashCo products will be consolidated at the Medz Cannabis facility.

“We couldn’t be more excited to partner with HashCo on bringing Canada’s first hash rosin gummies to market,” commented Tabitha Fritz, founder and CEO of Fritz’s. “We’ve always believed that collaboration is better than competition, and being able to work with other companies from the legacy market is a dream come true.”

“This collaboration with Fritz’s exemplifies how two companies dedicated to honouring the traditions of generations past can combine their respective experience and know-how to bring legacy cannabis product tastes and experiences to the regulated market,” said Chris Savoie, the Chief Executive Officer and Director of HashCo. “We are proud to partner with Fritz’s and look forward to developing similar collaborations as we grow.”

OCS is the largest provincial distributor of cannabis products in Canada, the only regulated online retailer of adult-use cannabis products in Ontario, and a wholesaler of cannabis products to all licensed retailers in the province. Wholly owned by the Province of Ontario, OCS works with Licensed Producers authorized by Health Canada. All Ontario retailers purchase their product inventory through the OCS.

About Fritz's Cannabis Company

Founded in Toronto, Canada, in 2015, the Fritz's Cannabis Company began as a medical cannabis experiment and has developed into a passion for bringing artisanal edibles to the wider cannabis

community. Fritz's focuses on handcrafted, small-batch edibles and innovative cannabis products. Fritz's is bringing consistent, flavourful, delicious cannabis products and exceptional experiences to the legal market.

About The Hash Corporation

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.

Forward-Looking Statements

This news release contains "forward-looking statements" within the meaning of applicable securities laws. All statements contained herein that are not clearly historical in nature may constitute forward-looking statements.

Generally, such forward-looking information or forward-looking statements can be identified by the use of forward-looking terminology such as "plans", "expects" or "does not expect", "is expected", "budget", "scheduled", "estimates", "forecasts", "intends", "anticipates" or "does not anticipate", or "believes", or variations of such words and phrases or may contain statements that certain actions, events or results "may", "could", "would", "might" or "will be taken", "will continue", "will occur" or "will be achieved". The forward-looking information and forward-looking statements contained herein include, but are not limited to, statements regarding: the Company's ability to sell its cannabis-based hash products; the Company's intention to apply to various provincial purchasers for the listing of the Company's products; the growing demand for the Company's craft-style hash products, and its effect on the number of SKUs; the ability of the Company to reach new levels of financial performance; the Company's ability to increase its revenue; the Company's ability to apply its separation and curing techniques to produce a suite of high-quality cannabis resin products; and the ability of the Company to develop partnerships and collaborations with licensed cultivators and other strategic partners within Canada.

Forward-looking information in this news release are based on certain assumptions and expected future events, namely: the Company's ability to continue as a going concern; the continued commercial viability and growth in popularity of craft-style hash products; the Company's ability to continue to develop its products offerings; continued approval of the Company's activities by the relevant governmental and/or regulatory authorities; the continued growth of the Company; the Company's ability to finance the sale of its products; and the Company's ability to effectively scale-up its production activities.

These statements involve known and unknown risks, uncertainties and other factors, which may cause actual results, performance or achievements to differ materially from those expressed or implied by such statements, including but not limited to: the potential inability of the Company to continue as a going concern; the risks associated with the cannabis and hash industry in general; increased competition in the

cannabis and hash market; the potential future unviability of craft-style hash products; the inability of the Company to sell its cannabis-based hash products; the inability of the Company to apply to various provincial purchasers for the listing of the Company's products; lack of demand for the Company's craft-style hash products, and potential inaccuracy with respect to the effect said demand will have on the number of SKUs; the inability of the Company to reach new levels of financial performance; the inability of the Company to increase its revenue; the Company's potential inability to apply its separation and curing techniques to produce a suite of high-quality cannabis resin products; the inability of the Company to develop partnerships and collaborations with licensed cultivators and other strategic partners within Canada; and risks associated with a potential collapse in the value of cannabis and craft-style hash products; risks associated with the Company's ability to continue generating a profit.

Readers are cautioned that the foregoing list is not exhaustive. Readers are further 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.

Forward-looking statements contained in this news release are expressly qualified by this cautionary statement and reflect the Company's expectations as of the date hereof and are subject to change thereafter. The Company undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, estimates or opinions, future events or results or otherwise or to explain any material difference between subsequent actual events and such forward-looking information, except as required by applicable law.

The Canadian Securities Exchange (CSE) has not reviewed and does not accept responsibility for the adequacy or the accuracy of the contents of this release.

For further information:

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