

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

October 28, 2021

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 that two of its products, the craft style Gold Seal Hash and Cold Tumbled Resin, received a product 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 Announces Ontario Cannabis Store Product Listings

- Gold Seal Hash and Cold Tumbled Resin Now Stocked at OCS and Select Retailers -

Toronto, October 28, 2021 – 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 has received product listings from the Ontario Cannabis Store (“OCS”) for its craft-style Gold Seal Hash and Cold Tumbled Resin. The two high quality nostalgic hash products are now available online at ocs.ca and through an expanding number of Ontario retail locations.

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.

“These, our first product listings, mark the achievement of another significant milestone for us and should come as welcome news for Ontario consumers with an appetite for authentic, traditional hashish tastes, smells, and experiences,” said Chris Savoie, the Chief Executive Officer and Director of HashCo.

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 produced at Black Rose's facility in Markham, Ontario; the ability of the Black Rose to sell the Company's 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 produced at Black Rose's facility in Markham, Ontario; the inability of the Black Rose to sell the Company's 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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