

**NOTICE OF CHANGE IN CORPORATE STRUCTURE  
PURSUANT TO SECTION 4.9 OF NATIONAL INSTRUMENT 51-102**

**ITEM 1 Names of Parties to the Transaction**

Happy Supplements Inc. (formerly Viking Gold Exploration Inc.) (the “**Issuer**”)  
Happy Supplements, Inc., a Delaware corporation doing business as Happy Tea (“**Happy Tea**”)  
The shareholders and warrant holders of Happy Tea

**ITEM 2 Description of the Transaction**

On December 11, 2020, the Issuer completed the acquisition (the “**Acquisition**”) of all the issued and outstanding securities of Happy Tea pursuant to the terms of a share exchange agreement dated July 28, 2020, as amended, among the Issuer, Happy Tea and the securityholders of Happy Tea.

Pursuant to the Acquisition, the Issuer issued an aggregate of 34,468,616 common shares of the Issuer to shareholders of Happy Tea at a deemed price of \$0.25 per share, and Happy Tea became a wholly owned subsidiary of the Issuer. The Issuer also issued 900,000 common shares to the shareholders of 1208004 B.C. Ltd. at a deemed price of \$0.25 per share as an assignment fee pursuant to the terms of an assignment and novation agreement dated July 28, 2020.

In conjunction with the Acquisition, the Issuer changed its name effective December 11, 2020, to Happy Supplements Inc.

On October 14, 2020, the Issuer received conditional approval from the Canadian Securities Exchange (“**CSE**”) for the Acquisition and the listing of its common shares on CSE. The Issuer has also received the approval of the TSX Venture Exchange to voluntarily delist its common shares from the TSX Venture Exchange, conditional on completion of the CSE listing.

The acquisition of Happy Tea by the Issuer was accounted for as a Reverse Takeover.

**ITEM 3 Effective Date of the Transaction**

December 11, 2020

**ITEM 4 Names of each Party, if any, that ceased to be a Reporting Issuer subsequent to the Transaction and of each Continuing Entity**

No parties ceased to be reporting issuers subsequent to the Acquisition and the Issuer continues to be a reporting issuer in British Columbia, Alberta, Ontario, and Newfoundland.

**ITEM 5 First Financial Year End**

The first financial year end subsequent to the Acquisition will be December 31. The Issuer is changing its year end from August 31 to December 31. The transitional year end financial statements will be 4 month audited annual financial statements for the year ended December 31, 2020 compared to 12 month audited annual financial statements for the year ended August 31, 2020.

**ITEM 6 Interim Financial Filings**

The Company is required to file the following interim and annual financial statements after the Acquisition:

<i>Description and Period</i>
Q1 interim financial statements for the 3 months ended March 31, 2021, compared to Q1 interim financial statements for the 3 months ended March 31, 2020
Q2 interim financial statements for the 3 and 6 months ended June 30, 2021, compared to Q2 interim financial statements for the 3 and 6 months ended June 30, 2020
Q3 interim financial statements for the 3 and 9 months ended September 30, 2021, compared to Q3 interim financial statements for the 3 and 9 months ended September 30, 2020
Audited annual financial statements for the year ended December 31, 2021, compared to 4 month audited annual financial statements for the year ended December 31, 2020 and 12 month audited annual financial statements for the year ended August 31, 2020.

**ITEM 7 Documents Which Describe the Transaction**

The following additional documents relating to the Acquisition have been filed on SEDAR under the Issuer's profile:

<b>Date of Filing</b>	<b>Document</b>
July 30, 2020	News release dated July 30, 2020, announcing the proposed Acquisition
November 6, 2020 and December 11, 2020	CSE Form 2A Listing Statement dated November 5, 2020
December 10, 2020	News release dated December 10, 2020, announcing voluntary delisting of the Issuer's shares from the TSX Venture Exchange
December 11, 2020	Certificate of Change of Name from Viking Gold Exploration Inc. to Happy Supplements Inc. issued by the British Columbia Registrar of Companies on December 11, 2020
December 14, 2020	News release dated December 11, 2020, announcing completion of the Acquisition