

**Form 51-102F3**  
**MATERIAL CHANGE REPORT**

**Item 1. Name and Address of Company**

Sweet Earth Holdings Corporation (the “**Company**” or “**Sweet Earth**”)  
903 – 700 West Pender Street  
Vancouver, BC  
V6C 1G8

**Item 2. Date of Material Change**

August 23, 2022

**Item 3. News Release**

A news release dated August 25, 2022 was disseminated and subsequently filed on SEDAR.

**Item 4. Summary of Material Change**

The Company changed its auditor effective August 23, 2022.

**Item 5. Full Description of Material Change**

**5.1 Full Description of Material Change**

The Company changed its auditor from K. R. Margetson Ltd. (the “**Former Auditor**”) to SHIM & Associates LLP, Chartered Professional Accountants (the “**Successor Auditor**”).

The Company’s board of directors (the “**Board**”) accepted the resignation of the Former Auditor, which resigned on its own initiative, and appointed the Successor Auditor as its auditor effective August 23, 2022 and until the next annual general meeting of the Company.

There were no reservations in the Former Auditor’s audit reports with respect to the Company’s financial statements for the two most recently completed fiscal years, being the years ended June 30, 2021 and 2020, and for any period subsequent to the most recently completed period for which an audit report was issued preceding the resignation of the Former Auditor. In the opinion of the Company, no “reportable events”, as this term is defined in National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”), has occurred between the Company and the Former Auditor.

In accordance with NI 51-102, the Notice of Change of Auditor, together with the required letters from the Former Auditor and the Successor Auditor, have been reviewed by the Company’s audit committee and the Board and have been filed on SEDAR.

**5.2 Disclosure for Restructuring Transactions**

Not applicable.

**Item 6. Reliance on subsection 7.1(2) or (3) of National Instrument 51-102**

Not applicable.

**Item 7. Omitted Information**

Not applicable.

**Item 8. Executive Officers**

Chris Cooper, CFO and Director

Tel: 604-307-8290

**Item 9. Date of Report**

September 2, 2022