

## 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**

April 19, 2023

**Item 3: News Release**

A news release dated April 19, 2023 was disseminated and subsequently filed on SEDAR.

**Item 4: Summary of Material Change**

The Company consolidated its common shares on an eight (8) to one (1) basis.

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

Effective April 24 20, 2023, the Company consolidated its common shares (the “**Common Shares**”) on an eight (8) to one (1) basis (the “**Consolidation**”). The name of the Company and trading symbol will remain the same after the Consolidation. The new CUSIP number is now 87039X307 and the new ISIN number is CA87039X3076 for the post Consolidation Common Shares. The Company’s post-Consolidation Common Shares began trading on the Canadian Securities Exchange (“**CSE**”) on April 24, 2023. The total issued and outstanding number of Common Shares post-Consolidation are now 2,802,956. Letters of transmittal with respect to the Consolidation have been mailed to all registered shareholders of the Company. All registered shareholders will be required to send their respective certificates representing the pre Consolidation Common Shares along with a properly executed letter of transmittal to the Company’s transfer agent, Odyssey Trust Company (“**Odyssey Trust**”), in accordance with the instructions provided in the letter of transmittal. All shareholders who submit a duly completed letter of transmittal along with their respective pre-Consolidation Common Share certificate(s) to Odyssey Trust, will receive a post Consolidation Common Share certificate or Direct Registration Advice representing the post Consolidation Common Shares.

**Item 5.2: Disclosure for Restructuring Transactions**

Not applicable.

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

Not applicable.

**Item 7: Omitted Information**

Not applicable.

**Item 8: Executive Officer**

Chris Cooper, CFO and Director  
Tel: 604.307.8290

**Item 9: Date of Report**

April 25, 2023