

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1: Name and Address of Company

Sweet Earth Holdings Corporation (the “**Company**”)
Suite 1500-1055 West Georgia Street
Vancouver, British Columbia, V6E 4N7

Item 2: Date of Material Change

December 11, 2024

Item 3: News Release

A news release dated December 9, 2024 was disseminated and subsequently filed on SEDAR+.

Item 4: Summary of Material Change

The Company consolidated its common shares on a ten (10) to one (1) basis.

Item 5: Full Description of Material Change

Effective December 11, 2024, the Company consolidated its common shares (the “**Common Shares**”) on a ten (10) 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 87039X117 and the new ISIN number is CA87039X1179 for the post Consolidation Common Shares.

The Company’s post-Consolidation Common Shares are now trading on the Canadian Securities Exchange (“**CSE**”). The total issued and outstanding number of Common Shares post-Consolidation are 2,480,294.

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

December 12, 2024.