

FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Poko Innovations Inc. (formerly, Brunswick Resources Inc.) (the “Company”)
McMahon Building, Townspark
Demense, Dundalk, Louth Ireland, A91 CRF4

Item 2 Date of Material Change

August 10 and 13, 2021

Item 3 News Release

News releases with respect to the material change referred to in this report were disseminated on November 17th, 2020, August 10th and August 19th, 2021 through a Canadian news wire and filed on the system for electronic document analysis and retrieval (SEDAR).

Item 4 Summary of Material Change

The Company closed previously announced proposed transaction as set out in the press release in detail:

- Effective August 10th, the Company consolidated its common shares on a basis of one (1) post-consolidation share for every five (5) pre-consolidation shares. The Company will have approximately 9,428,473 issued and outstanding common shares pursuant to the share consolidation. The Company also continued from *Business Corporations Act* (Alberta) to *Canada Business Corporations Act* under new name “Poko Innovations Inc.” with new CUSIP number of 73087F109 (“Poko Shares”).
- Effective August 12, 2021, the Company has delisted from TSX Venture Exchange.
- Effective August 13th, 2021 the Company has closed the transaction its concurrent private placement by issuance of an aggregate 7,729,635 Poko Shares.
- Upon closing of transaction, the Company begins to trade on Canadian Securities Exchange on August 19, 2021.

Item 5 Full Description of Material Change

The material change is fully described in the news releases attached hereto.

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

Confidentiality is not requested.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

David Hughes
CEO

Item 9 Date of Report

August 19, 2021

Schedule A

See attached.

NOT FOR DISSEMINATION IN THE UNITED STATES OR FOR DISTRIBUTION TO U.S. NEWSWIRE SERVICES AND DOES NOT CONSTITUTE AN OFFER OF THE SECURITIES DESCRIBED HEREIN.

NEWS RELEASE

TSX.V: BRU.H

BRUNSWICK RESOURCES ANNOUNCES EFFECTIVE DATE OF TSXV VOLUNTARY DELISTING

August 10, 2021: Rouyn-Noranda, Quebec – Brunswick Resources Inc. (TSX-V: BRU.H) (“**Brunswick**” or the “**Corporation**”) today announces that further to its news release dated November 17, 2020, the Corporation’s voluntary delisting from the TSX Venture Exchange will be effective at the close of business August 12, 2021 (the “**Effective Date**”).

Following the Effective Date, Brunswick expects to complete the transaction with Poko Group Ltd. (the “**Transaction**”) on or about August 13, 2021 and it is expected that the resulting issuer’s common shares (the “**Shares**”) will be listed and begin to trade on the Canadian Securities Exchange (the “**CSE**”) on or about August 18, 2021.

The delisting has been approved by the majority of the minority of the Corporation’s shareholders at the annual general and special meeting of the shareholders of the Corporation held on February 24, 2021.

Additional Information Regarding the Proposed Transaction

Further details of the Transaction will be included in a subsequent press release and other disclosure documents to be filed by Brunswick in connection with the Transaction.

Investors are cautioned that, except as disclosed in the management information circular or filing statement to be prepared in connection with the transaction, any information released or received with respect to the Transaction may not be accurate or complete and should not be relied upon. Trading in the securities of Brunswick should be considered highly speculative.

There can be no assurance that the Transaction will be completed as proposed or at all.

About Brunswick resources Inc.

Brunswick is a mineral exploration Corporation with an interest in the Lac Irene property, located in the Province of Quebec, with its head office in Rouyn-Noranda. Brunswick is a "reporting issuer" in the provinces of British Columbia, Alberta, Saskatchewan and Ontario.

For further information, please contact:

For Brunswick Resources Inc.

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For The Poko Group.

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Web site: www.brunswickresources.com

Other Information

The TSX Venture Exchange Inc. has in no way passed upon the merits of the proposed transaction and has neither approved nor disapproved the contents of this news release.

NEITHER THE TSX VENTURE EXCHANGE NOR ITS REGULATION SERVICES PROVIDER (AS THAT TERM IS DEFINED IN THE POLICIES OF THE TSX VENTURE EXCHANGE) ACCEPTS RESPONSIBILITY FOR THE ADEQUACY OR ACCURACY OF THIS RELEASE.

This news release does not constitute an offer to sell or the solicitation of an offer to buy any securities in any jurisdiction.

Cautionary Statement Regarding Forward-Looking Information

This press release contains “forward-looking information” and “forward-looking statements” within the meaning of applicable securities laws, including statements regarding the closing of the Transaction and the listing of the Shares to the CSE. These forward-looking statements address future activities, events, plans, developments and projections. All statements, other than statements of historical fact, constitute forward-looking statements and are frequently identified by words such as “may”, “will”, “should”, “anticipate”, “plan”, “expect”, “believe”, “estimate”, “intend” and similar terminology, and reflect assumptions, estimates, opinions and analysis made by management in light of its experience, current conditions, expectations of future developments and other factors which management believes to be reasonable and relevant. Forward-looking information and statements involve known and unknown risks and uncertainties that may cause actual results, performance and achievements to differ materially from those expressed or implied by the forward-looking information and statements and, accordingly, undue reliance should not be placed thereon. Risks and uncertainties that may cause actual results to vary include, but are not limited to, failure to obtain final approval of the CSE for the listing of the Shares, and other factors beyond the Corporation’s control, as well as the risks and uncertainties which are more fully described in our annual and quarterly management’s discussion and analysis and in other filings made by the Corporation with Canadian securities regulatory authorities under the Corporation’s profile at www.sedar.com. The Corporation disclaims any obligation to update or revise any forward-looking information or statements except as may be required by applicable laws.

The securities referred to in this news release have not been, nor will they be, registered under the United States Securities Act of 1933, as amended, and may not be offered or sold within the United States or to, or for the account or benefit of, U.S. persons absent U.S. registration or an applicable exemption from the U.S. registration requirements. This news release does not constitute an offer for sale of securities, nor a solicitation for offers to buy any securities. Any public offering of securities in the United States must be made by means of a prospectus containing detailed information about the Corporation and management, as well as financial statements.



Not for distribution to U.S. Newswire Services nor for dissemination in the United States. Any failure to comply with this restriction may constitute a violation of U.S. Securities laws.

**POKO INNOVATIONS INC. COMPLETES REVERSE TAKEOVER
TO COMMENCE TRADING ON THE CANADIAN SECURITIES EXCHANGE AUGUST 19, 2021**

August 19, 2021 – LONDON – Poko Innovations Inc. (formerly Brunswick Resources Inc.) (“**Poko**” or the “**Company**”), an award-winning international UK-based integrated company with a robust portfolio of CBD brands, a financial services platform, Lumipay, a portfolio of consumer brands and a roster of marketing and media sites, is pleased to announce further to its news release dated November 18, 2020, that after receiving all required regulatory approvals, including from the Canadian Securities Exchange (“**CSE**”), it has closed its previously announced acquisition of Poko Group Ltd. (“**Poko UK**”), a private company formed under the laws of the United Kingdom (the “**Transaction**”).

“Over the last several years we have brought together a sophisticated, experienced management team,” said David Hughes, President of Poko UK. “My mission was to get them the tools to substantially grow our business and, by becoming a public company, this outstanding team now has what it needs to build a profitable company in a nascent and expanding global industry.”

Poko comprises of four segments:

- Consumer Brands:

Poko is the group’s flagship award winning brand, a natural skin care company harnessing the power of CBD to transform skin care by combining an innovative cannabidiol formula with tried-and-tested “skin-loving” ingredients; Poko’s products come in different luxury ranges for different types of skin issues, including aging, acne, blemishes and dry skin. www.pokocbd.co.uk

Canndid is a CBD brand which brings fun, affordable and easy to use CBD products to the market that taste great, are compact and easy to take anywhere and are smoke, vapour and device free. It’s aim is to provide customers with products that aid stress and pain relief, as well as anxiety management and improved recovery times. www.canndid.co.uk

- Fintech Platform:

Lumipay is an easily-integrated payment platform gateway service approved for high risk industries and currently focused on the CBD industry; the platform is expanding into other e-commerce sectors. Lumipay has the benefit of multiple acquiring bank contracts www.lumipay.com

- News and Media Sites:

The Extract is a B2B news and media site covering changes and events in the industry, with an audience in the UK and the USA. Poko is working to build an audience for The Extract in the EU. It's aim is to provide lead generation to Poko Group's other assets and provide extensive market data on the needs and wants of our buyers. www.theextract.co.uk

Candid Magazine, a B2C culture magazine, is part of Poko's marketing media operation. Candid's audience is the avid CBD and cannabis user in Canada and the USA; the magazine covers lifestyle-focused products, lead generation, CBD news and events. Poko has begun marketing the magazine in the EU and UK. www.candidmagazine.com

- White labelling Service:

Cannmed Products brings together several vetted, compliant CBD manufacturing companies, providing start-ups and established businesses moving on to the CBD scene a one stop location for their product creation which they can trust, offering consultation on raw materials, white labelling and CBD isolate in the UK. Having already applied for it's Novel Food license, Cannmed is a serious player in the UK market. www.cannmedproducts.com

Poko also has several new websites and related business activities under development and expects to launch them in 2022.

"I have been involved in the public market for 52 years and, after several starts and stops, the cannabis industry has become a real growth industry, and Poko and its seasoned management team have been involved since the start," said Michael J. Porter, Chairman of Poko. "Poko has developed and implemented a unique business, one that will take care of exponential growth in the marketplace and return significant shareholder value over the next few years. With the reverse merger with Brunswick, the starting gun has been fired and we are sprinting ahead."

CSE Listing

The CSE has issued a bulletin confirming final approval for the listing of Poko's common shares, which will begin trading on the CSE on or about August 18, 2021 under the symbol "**POKO**". As previously announced in its news release dated August 10, 2021, Poko received approval from the TSX Venture Exchange (the "**TSXV**") to voluntarily delist its common shares from the TSXV at the close of business on August 12, 2021.

Summary of the Transaction

Pursuant to the terms of a share exchange agreement dated effective August 13, 2021 (the "**Share Exchange Agreement**"), the Company acquired all of the issued and outstanding ordinary shares of Poko UK from the sole shareholder of Poko UK, Cannmed Products Limited ("**Cannmed**"), in exchange for the

issuance to Cannmed of 59,090,909 post-Consolidation (as hereinafter defined) common shares in the capital of the Company, resulting in Poko UK becoming a wholly owned subsidiary of the Company.

In connection with the Transaction, the Company completed a consolidation (the “**Consolidation**”) on the basis of five (5) pre-Consolidation Common Shares to one (1) post-Consolidation common share (each post-Consolidation common share, a “**Common Share**”). The Company also changed its name from Brunswick Resources Inc. to Poko Innovations Inc. and continued out of the jurisdiction of the Business Corporations Act (Alberta) and into the jurisdiction of the Canada Business Corporations Act (“**CBCA**”).

Further in connection with the Transaction, the Company issued an aggregate of 1,700,000 Common Shares at a deemed price of \$0.11 per Common Shares to certain arm’s length creditors to satisfy indebtedness in the amount of \$187,000.

The Company also closed a non-brokered private placement of 7,729,635 Common Shares at a price of \$0.11 per Common Share for gross proceeds of \$850,260 (the “**Concurrent Private Placement**”). Common Shares issued to purchasers under the Concurrent Private Placement were sold on a private placement basis pursuant to the "accredited investor" and minimum investment exemptions under *National Instrument 45-106 – Prospectus Exemptions*.

With the completion of the Transaction and the Concurrent Private Placement, the Company has 77,949,017 Common Shares issued and outstanding on an undiluted basis. The principals of the Company indirectly hold Common Shares by virtue of their interest in Cannmed, representing 75.8% of the issued and outstanding Common Shares, and those Shares are subject to an escrow agreement pursuant to the policies of the CSE.

Additional information in respect of the Transaction and the Company’s business is available in the Company’s listing statement dated August 13, 2021 (the “**Listing Statement**”), available under the Company’s profile on www.sedar.com.

New Board and Management

Joining the senior management team of Poko, effective upon listing, are David Hughes as Chief Executive Officer, Senan Sexon as Chief Financial Officer, and Justine O’Hanlon as Chief Operating Officer. The new board of directors of Poko is comprised of Michael Porter as Chairman, Alex Leigh, Tim Henley and Simon Painter.

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Cautionary Notes

None of the securities issued pursuant to the Transaction have been or will be registered under the United States Securities Act of 1933, as amended, or any state securities laws, and any securities issued pursuant to the Transaction are anticipated to be issued in reliance upon available exemptions from such registration requirements. This press release does not constitute an offer to sell or the solicitation of an offer to buy any securities.

Investors are cautioned that, except as disclosed in the Listing Statement (or other disclosure documents to be prepared by the Company) to be prepared in connection with the Transaction, any information released or received with respect to the Transaction may not be accurate or complete and should not be relied upon. Trading in the securities of the Company should be considered highly speculative.

The CSE has not in any way passed upon the merits of the Transaction and have neither approved nor disapproved the contents of this press release.

Forward-Looking Statements

This news release contains forward-looking statements relating to the timing and completion of listing on the CSE and other statements that are not historical facts. Forward-looking statements are often identified by terms such as “will”, “may”, “should”, “anticipate”, “expects” and similar expressions. All statements other than statements of historical fact, included in this release are forward-looking statements that involve risks and uncertainties. There can be no assurance that such statements will prove to be accurate and actual results and future events could differ materially from those anticipated in such statements. Important factors that could cause actual results to differ materially from the expectations of the Company include the risks detailed from time to time in the filings made by the Company under securities regulations.

The reader is cautioned that assumptions used in the preparation of any forward-looking information may prove to be incorrect. Events or circumstances may cause actual results to differ materially from those predicted, as a result of numerous known and unknown risks, uncertainties, and other factors, many of which are beyond the control of the Company. As a result, the Company cannot guarantee that its Common Shares will trade on the CSE within the time disclosed herein or at all. The reader is cautioned not to place undue reliance on any forward-looking information. 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. The forward-looking statements contained in this news release are made as of the date of this news release and the Company will only update or revise publicly any of the included forward-looking statements as expressly required by Canadian securities law.