

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Harrys Manufacturing Inc.
1070 – 1055 West Hastings St.
Vancouver, BC V6E 2E9

Item 2. Date of Material Change

October 11, 2019

Item 3. News Release

News Release dated October 15, 2019 was disseminated via Newswire and filed on SEDAR

Item 4. Summary of Material Change

Harrys announces return to treasury of escrowed shares.

Item 5. Full Description of Material Change

5.1 Full Description of Material Change

Harrys Manufacturing Inc. (CSE: HARY, OTCQB: WSRRF) (“**Harrys**” or the “**Company**”) announced that certain members of management of the Company have agreed to return to treasury for cancellation a total of 8,000,000 common shares in the capital of Harrys (the “**Shares**”) that are currently held in escrow for no consideration in compliance with applicable laws.

Kevin Kohanik, a director and CEO of the Company, returned 2,000,000 Shares, Harinder Dhesi, a director and employee of the Company, returned 3,000,000 Shares and Ashley Harry, a shareholder and employee of the Company returned 3,000,000 Shares. After the return to treasury of the Shares the Company will have a total of 69,916,358 Shares issued and outstanding.

The final cancellation and return to treasury of the Shares is subject to acceptance by the Canadian Securities Exchange and any other applicable conditions.

The Company also provided a corporate update on its discussions with several licensed cannabis companies regarding pursuing potential joint ventures or strategic partnerships for utilizing its high throughput proprietary hemp and cannabis pre-roll manufacturing process.

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

None.

Item 8. Executive Officers

The following senior officer of the Company is knowledgeable about the material change and this Material Change Report and may be contacted:

Michael Young, CFO, telephone: (604) 565-5100

Item 9. Date of Report

DATED at Vancouver, British Columbia, this 15th day of October, 2019.