FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Harrys Manufacturing Inc. (the "Company") 1070 – 1055 West Hastings Street Vancouver, BC, V6E 2E9

Item 2 Date of Material Change

April 17, 2020

Item 3 News Release

A news release dated April 17, 2020 was disseminated and subsequently filed on SEDAR.

Item 4 Summary of Material Change

The Company completed a non-brokered private placement for gross proceeds of \$420,000.

Item 5 Full Description of Material Change

On April 17, 2020, the Company closed a non-brokered private placement of 7,000,000 units of the Company (the "Units") at \$0.06 per Unit for gross proceeds of \$420,000 (the "Offering").

Each Unit consisted of one (1) common share in the capital of the Company (a "Share") and one (1) transferable common share purchase warrant of the Company (a "Warrant"). Each Warrant is exercisable into one (1) additional Share at an exercise price of \$0.12 per Share on or before October 18, 2020.

No finder's fee was paid in connection with the Offering. All securities issued in connection with the Offering are subject to a statutory hold period of four months plus a day in accordance with applicable securities legislation ending on August 18, 2020.

The Company intends to use the proceeds from the Offering for general working capital and product inventory.

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

The name and telephone number of the officer of the Company who is knowledgeable about the material change and the material change report is:

Michael Young, Chief Financial Officer

Tel: 604-565-5100

Item 9 Date of Report

April 23, 2020