

FORM 51-102F3

Material Change Report

Item 1. Name and Address of Company

Gaia Grow Corp (the “Company”)
303 – 750 West Pender Street
Vancouver, BC, V6C 2T7

Telephone: 604-681-0084

Item 2. Date of Material Change

News Release dated January 24, 2020.

Item 3. News Release

The Company disseminated a news release concerning the material change described herein on January 24, 2020 and subsequently filed a copy on SEDAR at www.sedar.com.

Item 4. Summary of Material Change

Gaia increases CBD percentage and delivers biomass.

Item 5. Full Description of Material Change

Vancouver, British Columbia – January 24, 2020 - **Gaia Grow Corp.** (TSXV: GAIA) (the “**Company**” or “**Gaia**”) is pleased to announce that it has increased the potential CBD percentage from its biomass to just under 6% through a drying process known as milling. The Company has been working to achieve this result using an exclusive third-party technology. With this technology, Gaia can process between half and a full tonne of biomass per hour and increase CBD quality in biomass by over 300%. Official test results below:

Certificate of Analysis

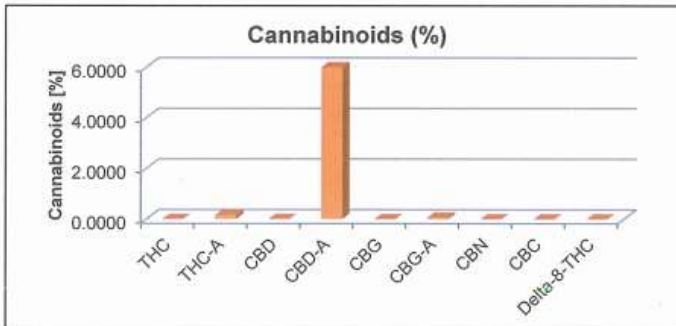
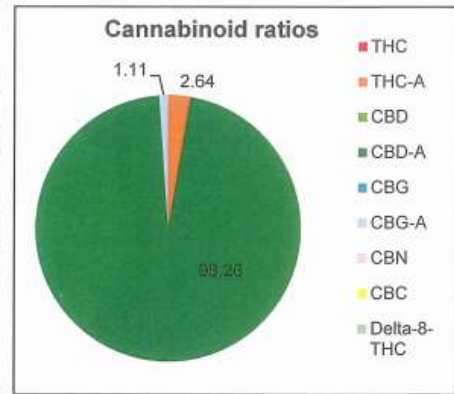


Client:	Gaia Grow Corp.
Batch / Lot Number:	6
Sample Name (ID):	GG_EI_milled_012020
Strain:	X59
Sample Type:	Milled hemp flower

Internal ID:	100958-1
Received On:	2020-01-21
Tested On:	2020-01-21
Reported On:	2020-01-22

Cannabinoid Profiling

Compound	% of total material	mg per g
THC	ND	ND
THC-A	0.164	1.64
Total THC*)	0.144	1.44
CBD	BLQ	BLQ
CBD-A	5.995	59.95
Total CBD*)	5.258	52.58
CBG	ND	ND
CBG-A	0.069	0.69
CBN	ND	ND
CBC	ND	ND
Delta-8-THC	ND	ND



CBD to THC Ratio
37:1

*Total THC = (%THCA) x 0.877 + (%THC)
 *Total CBD = (%CBDA) x 0.877 + (%CBD)



Performed By:

Reviewed By:

Karen Cheung, MSc
 Laboratory Technician

Judit Varga, MSc
 Head of Laboratory Operations

Potency Method: Quantitative Analysis of 9 cannabinoids using High Performance Liquid Chromatography – UV Detection (HPLC-UV). Salvation Botanicals method L-MET-004-03. Deviations from standard method or conditions: None. Recoveries for all analytes 80-120%. Abbreviations: BLQ = Below Limit of Quantitation; N/A = not applicable; ND = Not Detected; Limit of Quantitation: 0.05%

Values reported only relate to the sample submitted. Clients are responsible for representative sampling according to the guidelines provided by Health Canada. Please contact us for sampling instructions.

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Salvation Botanicals Ltd. 2-950 Old Victoria Road, Nanaimo, BC V9R 6Z8. info@salvationbioscience.com. (778) 441 4554

The Company will provide additional details of the technology once further runs are complete.

In addition, Gaia has successfully delivered its first biomass shipment of 21,220 pounds or 9,645 kilograms (one full truck) to its offtake partner, further demonstrating Gaia's ability to execute quickly for its partners. The Company will provide further information regarding this transaction as it becomes available.

"In many of our previous news releases, I have spoken to innovation and this is one that I'm proud to share" said Frederick Pels, CEO of Gaia. "Gaia now has exclusive access to technology that will increase the value of its own crop, as well as the ability to buy lower CBD biomass increasing its potency, viability, and significantly increase its value. Not only does it multiply the CBD percentage, but it also creates a product that extraction equipment can operate at a higher efficiency, eliminating the need for bale busters and manpower and most importantly saving time on each run. Our goal has been to build value for not only us as vendors of this amazing product, but also for the extraction facilities that purchase it - a goal I am happy to say we have achieved. This technology will create a second revenue stream outside of our own cultivation and allow Gaia to provide its offtake partners with near endless high potency CBD inputs and an overall better product. The 300% increase in quality was verified by both our own tests and third-party testing. Gaia has brought a serious solution to the Canadian hemp industry and we look forward to continuing to innovate and demonstrate why Gaia is quickly becoming an industry leader."

For further information, contact Frederick Pels at fp@gaiagrow.com.

On behalf of the Board,
Gaia Grow Corp.

Frederick Pels, Chief Executive Officer

Item 6. Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not applicable

Item 7. Omitted Information

Not applicable

Item 8. Executive Officer

The following senior officer of the Company is knowledgeable about the material change disclosed in this report.

Frederick Pels
Chief Executive Officer
Telephone: 604-681-0084.

Item 9. Date of Report

January 24, 2020