

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 September 23, 2021.

Item 3. News Release

The Company disseminated a news release concerning the material change described herein on September 23, 2021 and subsequently filed a copy on SEDAR at www.sedar.com.

Item 4. Summary of Material Change

Gaia Grow provides update on Tru Extracts R&D license application and product development.

Item 5. Full Description of Material Change

Vancouver, British Columbia – September 23, 2021 - Gaia Grow Corp. (CSE: GAIA; Frankfurt: GG0) is pleased to provide the following corporate update on its operations:

Tru Extracts Laboratories

TruExtracts (“Tru”) has applied for a [Research and Development license](#) for its Calgary facility, which will facilitate two things: controlled human product testing on-site in order to speed up product development as well as bring in testing equipment for on-site potency sampling and testing of finished products. The licensing process is considered an amendment to the existing licenses in place and should be approved within a few weeks.

The Tru R&D, Quality Assurance and Quality Control team has also been in the process of applying for NNCP numbers for a variety of products, with 38 having been applied for to date. These applications are for TRU’s own products as well as for sub-tenants Leaf and Mark and Spaced Food. The NNCP numbers are a required step in the approval of new products to then be sold in the legal cannabis marketplace and of the 38 individual applications that have been submitted for approval, only 9 have been singled out for compliance issues. These nine applications are being reviewed internally as well as with Health Canada, while the other submissions have continued on in the approval process.

“We have great synergy between our QA and QC team along with the other brands working under the TRU license at this facility,” says Frederick Pels, CEO of Gaia Grow Corp. “There is some really great innovation and product test runs happening here in the building. As the R&D license and NNCPs obtain their approvals, we will be able to kick things into high gear with larger-scale manufacturing, getting products onto the Provincial Wholesalers’ shelves and into consumers’ hands.”

About Gaia Grow Corp

Gaia Grow Corp is an Alberta-based vertically-integrated licensed hemp company with subsidiaries licensed for cannabis and hemp processing, extraction, product formulation, novel product development and cannabis retail. For more information about the Company, please visit www.GaiaGrow.com

The Company diligently posts updates on Gaia’s official YouTube page link can be found here: <https://www.youtube.com/channel/UC7tbvsY5gl2CrIsESYkbbgw>

Please join the conversation on our GAIA group supporter’s telegram group at <https://t.me/gaiagrow> and visit us online at <https://www.gaiagrow.com/>

For further information please contact:
Frederick Pels, Chief Executive Officer
(403)-991-7737
fp@gaiagrow.com

.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: 403-991-7737

Item 9. Date of Report

September 23, 2021