

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 December 9, 2021.

Item 3. News Release

The Company disseminated a news release concerning the material change described herein on December 9, 2021 and subsequently filed a copy on SEDAR at www.sedar.com.

Item 4. Summary of Material Change

Gaia Grow Corp forms strategic partnership between Hash Labs and its wholly owned subsidiary TruExtracts to conquer fast-growing market for solvent-less cannabis extracts.

Item 5. Full Description of Material Change

Vancouver, British Columbia – December 9 2021 - Gaia Grow Corp. (CSE: GAIA; Frankfurt: GG0) is pleased to announce that Hash Labs products will be produced at Gaia’s Canadian licenced cannabis extraction facility - TruExtracts (“TRU”). Hash Labs specializes in solventless extraction, and Cannabis consumer products in Canada’s legalized market.

Solvent-less extracts are concentrates that are created through a process that removes trichomes from the cannabis plant without the use of an external solvent.

The cannabinoids and terpenes that consumers desire for their recreational and medicinal qualities are produced and stored in the heads of these trichomes. When trichomes are stripped and collected into a concentrated substance, this is known as a solvent-less extract. Hash Labs successfully developed and deployed the *Dad Hash* brand in the Ontario and Alberta marketplace.

“Solventless extraction is a fast-growing sector” said Frederick Pels, CEO of Gaia Grow. “Having a proven manufacturing process with the high-end quality that Hash Labs is known for, is another tool for TruExtracts to begin its revenue generation. I look forward to updating shareholders as this new product begins shipping from its new home at TRU.”

“Hashlabs is very excited to take this next step towards our goal of becoming the best and most innovative solventless producer in Canada” says Liam Ruparell, COO of Hash Labs. “It brings me great joy knowing that with this partnership we can be creative in our space allowing us to do what we do best. This partnership with Gaia and TruExtracts is absolutely essential in our quest to consistently deliver amazing solventless products on a commercial scale across the country.”

About Hash Labs

Everything we do at Hash Labs is about strengthening the efforts, wisdom, passion and collaborations that have been the true backbone of the cannabis industry for decades. We believe that this proud past is the future of the cannabis industry. Today’s consumer deserves the best and healthiest expression that the plant has to offer. No one can deliver this better than the craft growers who have dedicated their lives to uncovering its higher purpose, from seed to harvest.

We’re building a business model that brings this refined expertise and craftsmanship to the Canadian consumer in the form of solventless extracts. To achieve this, we source ethical partners who embrace healthy, sustainable cultivation practices to grow unique, terpene-rich cultivars ideal for hash and solventless extraction. From tolling to marketing, we can help a pathway to market in a way that uplifts the well-being of consumers with all-natural hash products.

Please visit <https://hashlabs.ca> for more information.

About the DAD HASH Brand

Exceedingly pure and extracted without solvents, every *Dad Hash* product captures the full-spectrum and natural essence of the cannabis plant.

Hand-made by hash artisans, Dad always delivers an experience that’s tasteful, organic and totally groovy.

Discrete, small-batch excellence with an “ooh-ahh” entourage effect.

Please visit <https://dadhash.com> for more information.

About TruExtracts

TruExtracts Laboratories was created for high-capacity extraction to meet global demand. TRU is one of Western Canada’s largest cannabis and hemp processors, with a 12,500 square foot state of the art facility in Calgary. The facility is also Health Canada licensed and fully operational and has an expansion capability of an additional 6,000 to 12,000 additional square feet. Services include toll processing, THC, CBD extractions and isolates, as well as white label service and cannabis THC and CBD products.

For more Information, please visit their website at <https://trueextractslabs.com>

About Gaia Grow

Gaia Grow 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 will continue to diligently post updates over the coming months. A link to Gaia's official YouTube page 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
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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

December 9, 2021