

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 March 22, 2022.

Item 3. News Release

The Company disseminated a news release concerning the material change described herein on March 22, 2022 and subsequently filed a copy on SEDAR at www.sedar.com.

Item 4. Summary of Material Change

Gaia Grow’s Canadian cannabis laboratory Tru Extracts receives research license amendment, provides update on sales license.

Item 5. Full Description of Material Change

Vancouver, British Columbia – March 22, 2022 - Gaia Grow Corp. (the “Company” or “Gaia”) (CSE: GAIA; Frankfurt: GG0) is excited to announce that its wholly-owned subsidiary, TruExtracts Laboratories (“TRU”), has received its research license amendment from Health Canada.

The research license will allow TRU to not only conduct research into formulations, flavours, and sensory testing to refine potential product lines, but to allow for industry product sampling and introductions to new products on-site.

In addition, the sales license application was submitted to Health Canada for all cannabis classes, including dried cannabis, cannabis extracts, edibles, and topicals. Holding this license will allow TRU to sell directly to the provincial boards across Canada for retail sales. Health Canada has assigned a reviewer for this application, and an RMI (Request for More Information) was completed last week indicating good progress on the application.

When the sales license is granted, TRU will then hold research, standard processing, and sales licenses for cannabis products. TRU will not only be able to create formulations in-house, but to also then create any product through extraction, processing and production based on those in-house testings and formulations. The end products would then be able to be sold across Canada under various brands.

“I am thrilled with the progress Tru is making ” Said Frederick Pels CEO Gaia Grow Corp. “ Once the sales application is processed, Tru manufactured products can be directly sold to the respective Provincial Cannabis control boards, solidifying Tru as a manufacturer and Cannabis brand house. I look forward to updating shareholders once the sales license has been granted”

“These licenses will allow for accelerated in-house product development from concept to saleable product”, said Andre Sinclair, COO of TRU. “Being able to test various products and strains we are presented with through focus groups onsite, allows us to fine-tune profiles, and be selective towards only bringing the best product lines to market, while now also controlling how those products are branded and sold.”

About TruExtracts

TruExtracts Laboratories was created for high-capacity extraction and production, 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 Health Canada licensed and fully operational, with an expansion capability of an additional 16,000 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://truextractslabs.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 has posted a video on its YouTube channel and will continue to diligently post updates over the coming months. A link to Gaia’s official YouTube page can be found here: www.youtube.com/channel/UC7tbvsY5gl2CrlsESYkbbgw

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

March 22, 2022