

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 31, 2022.

Item 3. News Release

The Company disseminated a news release concerning the material change described herein on March 31, 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 to head manufacturing of Spaced Food products, submits new flavours.

Item 5. Full Description of Material Change

Vancouver, British Columbia – March 31, 2022 - Gaia Grow Corp. (the “Company” or “Gaia”) (CSE: GAIA; Frankfurt: GG0) is excited to announce that its wholly-owned subsidiary, TruExtracts Laboratories (“TRU”), will be the principal manufacturing team behind Spaced Food Edibles.

Under this new agreement, Spaced Food will provide the equipment a Intellectual Property and TRU will staff and develop Spaced Food products, as well as be responsible for marketing and sales of the completed products. As compensation for its efforts, TRU will receive 50% of net proceeds and Spaced Food will provide the equipment.

In addition to the submitted Strawberry Sorbet, TRU has developed and submitted product notifications for an additional 3 new flavours of Spaced Food, Blueberry, Cherry and Mango and intends to offer a 4 pack option with all 4 flavours.

“Gaia and Tru are excited to bring Spaced Food to market” Said Frederick Pels CEO Gaia Grow Corp. “From consumers to retailers, we are hearing an eager response to see Spaced Food on shelves and the team at TRU saw an opportunity to advance this product and benefit our partners at Spaced Food. I look forward to updating shareholders once these submissions are approved.”

“We are excited to fulfill the growing interest we have seen in the product line”, said Andre Sinclair, COO of TRU. “This product is very unique and truly has no competition in the Canadian marketplace today.”

About Spaced Food

Spaced Food is launching edibles into orbit using high tech, space-age science! We’ve taken our love of cannabis and combined it with a unique product that solves every problem with current cannabis edibles. Spaced Food is shelf-stable, requires no refrigeration and tastes amazing!

After 3 years of research and development, Spaced Food has come up with a product with excellent bioavailability that melts in your mouth, with accurate dosing. Made using the same technology used on food before sending it to space for astronauts, the manufacturing process locks in 98% of the nutritional value as well as 100% of the medicinal ingredients. Whether you’re 18 or 81, Spaced Food will quickly become a favourite cannabis edible!

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 TRU’s 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 post its YouTube channel periodically and will continue to post further 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 31, 2022