

**FORM 51-102F3  
MATERIAL CHANGE REPORT**

**Item 1: Name and Address of Reporting Issuer**

Happy Belly Food Group Inc. (the “Company”)  
400-1681 Chestnut Street  
Vancouver, BC V6J 4M6

**Item 2: Date of Material Change**

December 30, 2022.

**Item 3: News Release**

A news release was issued and disseminated on January 6, 2023 and filed on SEDAR ([www.sedar.com](http://www.sedar.com)).

**Item 4: Summary of Material Changes**

The Company announced that it has completed construction and opened a new corporate location for its Lettuce Love brand. The Company also announced that it has changed auditors. See Item 5 for details.

**Item 5: Full Description of Material Change**

The Company announced that it has completed construction and opened a new corporate location for its Lettuce Love brand in the heart of little Italy in downtown Toronto.

The Company also announced that Dale Matheson Carr-Hilton Labonte, Chartered Professional Accountant (the “**Former Auditor**”) has resigned as auditor of the Company, and Buchanan Barry LLP, Chartered Professional Accountants (the “**Successor Auditor**”) of Calgary, Alberta, Canada, has been appointed as the Company’s Successor Auditor.

There were no reservations in the Former auditor’s audit reports for any financial period during which the Former Auditor was the Company’s auditor.

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

Not applicable.

**Item 7: Omitted Information**

None.

**Item 8: Executive Officer**

For further information, please contact:

**Happy Belly Food Group Inc.**  
Contact: [shawn@happybellyfg.com](mailto:shawn@happybellyfg.com)

**Item 9: Date of Report**

January 6, 2023.