

FORM 51-102F3

Material Change Report

Item 1. Name and Address of Company

Prime Drink Group Corp. (“**Prime**” or the “**Company**”)

609 - 1188 avenue Union
Montréal, QC, H3B 0E5

Item 2. Date of Material Change

December 31, 2024.

Item 3. News Release

A news release disclosing the information contained in this material change report was issued by the Company on January 2, 2025 via Canadian Newswire and was subsequently filed on SEDAR⁺.

Item 4. Summary of Material Change

The Company announces that it has closed a first tranche of its previously announced non-brokered private placement financing (the “**Offering**”) of units of the Company (each, a “**Unit**”) for gross proceeds of \$550,000 (the “**First Tranche**”).

Item 5. Full Description of Material Change

The Company closed a First Tranche of its previously announced Offering of units of the Company for gross proceeds of \$550,000.

The First Tranche consisted of the sale of 110 Units at a price of \$5,000 per Unit resulting in the issuance of 2,200,000 common shares of the Company (the “**Common Shares**”) and 2,115,300 transferable share purchase warrants (the “**Warrants**”). Each Warrant entitles the holder to purchase one Common Share at a price of \$0.26 per Common Share for a period of two (2) years from the closing date of the Offering.

In connection with the First Tranche of the Offering, the Company will pay cash finders’ fees totaling \$32,100, which amount represents 6% of the proceeds received by the Company from subscribers to the Offering introduced to the Company by such finders.

The securities underlying the Units issued pursuant to the Offering are subject to resale restrictions, including a hold period of four months and one day from the date of issuance, in accordance with applicable Canadian securities laws. The Company intends to use the net proceeds of the Unit Offering to develop its business and for general working capital purposes.

Warrant Exercise

The Company is also pleased to announce that it has received \$150,000 from the exercise of warrants at a price of \$0.125 per share from an officer of the Company.

Change of Fiscal Year-End

The Company also wishes to announce that it has changed its fiscal year-end from December 31 to March 31. For the transition year, the Company will provide audited financial statements for the 15- month period ended March 31, 2025. The reason for the

change of year-end is to facilitate the Company's financial reporting following the acquisition of Triani Canada Inc.

A notice of change in fiscal year-end, which sets out the length, beginning and end dates of the periods, including the comparative periods of the interim and annual financial statements required for the Company's transition year and its new fiscal year, has been filed on SEDAR+ and is available at www.sedarplus.ca.

Stock Option Grant

Finally, the Company has granted 600,000 stock options to an officer under the Company's stock option plan. The stock options can be exercised until December 18, 2026, at a price of \$0.25 per share.

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

Jean Gosselin
Chief Financial Officer
Telephone: (514) 394-7717
Email: info@prime-group.ca

Item 9. Date of Report

January 10, 2025