

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

ITEM 1 Name and Address of Company:

Esstra Industries Inc. (the “Company”)
40440 Thunderbird Ridge B1831
Garibaldi Highlands, BC, V0N 1T0

ITEM 2 Date of Material Change:

May 12, 2021.

ITEM 3 News Release:

A news release dated May 12, 2021 was distributed and subsequently filed on the System for Electronic Document Analysis and Retrieval (SEDAR) at www.sedar.com.

ITEM 4 Summary of Material Change:

On May 12, 2021, the Company announced, subject to approval by the TSX Venture Exchange, that Mr. Greg Kuenzel had been appointed to the Board of Directors.

ITEM 5 Full Description of Material Change:

5.1 – Full Description of Material Change:

On May 21, 2021, the Company announced, subject to approval by the TSX Venture Exchange, that Mr. Greg Kuenzel had been appointed to the Board of Directors.

The Board of Directors of Esstra is now comprised of Ms. Virginia Olnick, Mr. David Atkinson, Mr. Peter Dickson and Mr. Greg Kuenzel.

5.2 – Disclosure for Restructuring Transactions:

Not applicable.

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:

Further information relating to this Material Change Report may be obtained from:

Virginia Olnick
Telephone: (604) 785-1425

ITEM 9 Date of Report:

DATED as of May 12, 2021.