

NOTICE OF CHANGE IN CORPORATE STRUCTURE
Pursuant to Section 4.9 of National Instrument 51-102
Continuous Disclosure Obligations

GURU Organic Energy Corp.

Item 1 Name of the Parties to the Transaction

GURU Organic Energy Corp. (formerly Mira X Acquisition Corp.) (the “**Issuer**”), Mira X Subco Inc., a wholly-owned subsidiary of the Issuer, 6384269 Canada Inc. (“**GURU**”), 3597407 Canada Inc. (“**3597407**”) and 9600990 Canada Inc. (“**9600990**”, and together with 3597407, the “**Holdcos**”).

Item 2 Description of the Transaction

Name Change and Consolidation

Pursuant to a special resolution passed by the shareholders of the Issuer on October 28, 2020, the shareholders approved (1) a change in the Issuer’s name to “GURU Organic Energy Corp.” and (2) a consolidation of the Issuer Common Shares on the basis of one post-consolidation Issuer Common Share for every 83.846 Issuer Common Shares existing immediately before such consolidation. The name change and consolidation were both effected prior to the Amalgamation (as defined below) by filing Articles of Amendment effective on October 29, 2020.

Qualifying Transaction

On October 29, 2020, Mira X Subco Inc., a wholly-owned subsidiary of the Issuer, amalgamated with GURU and the Holdcos (the “**Amalgamation**”) to complete an arm’s length qualifying transaction in accordance with the policies of the TSX Venture Exchange. The Amalgamation was structured as a three-cornered amalgamation and as a result the amalgamated corporation became a wholly-owned subsidiary of the Issuer.

Item 3 Effective Date of Transaction

October 28, 2020 (Issuer filed Articles of Amendment to change its name and reflect the consolidation) and October 29, 2020 (closing of the Amalgamation).

Item 4 Names of Each Party, if any, that Ceased to be a Issuer Subsequent to the Transaction and of each Continuing Entity

Not applicable.

Item 5 Date of the Issuer's First Financial Year-End Subsequent to the Transaction

October 31, 2020.

Item 6 Periods, including comparative periods, if any, of the Interim and Annual Financial Statements Required to be Filed for the Issuer's First Financial Year Subsequent to the Transaction

Audited annual consolidated financial statements for the Issuer for the three and twelve month period ended October 31, 2020 will be compared to GURU's annual financial statements for the year ended October 31, 2019.

Unaudited quarterly financial statements for the Issuer for the three month period ended January 31, 2021 will be compared to GURU's three month period ended January 30, 2020.

Unaudited quarterly financial statements for the Issuer for the three and six month period ended April 30, 2021 will be compared to GURU's three and six month period ended April 30, 2020.

Unaudited quarterly financial statements for the Issuer for the three and nine month period ended July 31, 2021 will be compared to GURU's three and nine month period ended July 31, 2020.

Audited annual consolidated financial statements for the Issuer for the three and twelve month period ended October 31, 2021 will be compared to the Issuer's three and twelve month period financial statements for the year ended October 31, 2020.

Item 7 Documents filed under NI 51-102 that described the Transaction

The following documents have been filed on the Issuer's SEDAR profile:

- Press releases dated August 24, 2020, September 28, 2020, October 22, 2020, October 28, 2020, October 29, 2020 and November 2, 2020
- Material change reports dated August 31, 2020, October 8, 2020 and November 3, 2020
- Issuer's management information circular dated September 28, 2020 in connection with the special meeting of shareholders of the Issuer held on October 28, 2020
- Filing statement dated October 22, 2020
- Amended and Restated Amalgamation Agreement dated October 22, 2020

Dated: November 3, 2020

GURU ORGANIC ENERGY CORP.

Per: *(s) Ingy Sarraf*

Ingy Sarraf

Chief Financial Officer and Corporate
Secretary