

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 – Name and Address of Company:

GURU Organic Energy Corp. (“GURU”)
7420 Waverly, Suite 115
Montréal, Québec
H2S 3J1

Item 2 - Date of Material Change:

October 29, 2020

Item 3 – News Release:

The news release describing the nature and substance of the material change was disseminated over GlobeNewswire on October 29, 2020.

Item 4 – Summary of Material Change:

On October 28, 2020, GURU (then Mira X Acquisition Corp.) announced the completion of the previously announced qualifying transaction and amalgamation involving 6384269 Canada Inc. (doing business as GURU Beverage Co & GURU Beverage Inc.), which constituted the qualifying transaction of Mira X Acquisition Corp. under the policies of the TSX Venture Exchange.

Item 5 – Full Description of Material Change:

5.1 Full Description of Material Change

On October 28, 2020, GURU (then Mira X Acquisition Corp.) announced the completion of the previously announced qualifying transaction and amalgamation involving Mira X Subsco Inc., a wholly-owned subsidiary of Mira X Acquisition Corp., 6384269 Canada Inc. (doing business as GURU Beverage Co & GURU Beverage Inc.), 3597407 Canada Inc. and 9600990 Canada Inc., which constituted the qualifying transaction of Mira X Acquisition Corp. under the policies of the TSX Venture Exchange (the “**Transaction**”).

GURU began trading on the Toronto Stock Exchange under the symbol “GURU” on November 2, 2020.

For additional information about GURU and the Transaction, please refer to the filing statement dated October 22, 2020 (the “**Filing Statement**”) which has been filed on GURU’s profile on SEDAR (www.sedar.com).

5.2 Disclosure for Restructuring Transactions

Please refer to the Filing Statement.

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

Not applicable.

Item 7 - Omitted Information:

Not applicable.

Item 8 – Executive Officer:

Ingy Sarraf
Chief Financial Officer and Corporate Secretary
514 845-4878

Item 9 – Date of Report:

November 3, 2020