

**FORM 51-102 SECTION 4.9
NOTICE OF CHANGE OF CORPORATE STRUCTURE**

1. Name and Address of Issuer

Cannabis One Holdings Inc. (formerly Metropolitan Energy Corp.) (the "**Company**")
Suite 610 - 700 West Pender Street
Vancouver, BC
V6C1G8

2. Parties to the Transaction

The Company, Bertram Capital Finance, Inc. ("**Bertram**") and Metropolitan Acquisition Corp. (the "**Subsidiary**")

3. Description of the Transaction

Pursuant to a Business Combination Agreement dated October 17, 2018, the Company combined with Bertram (the "**Business Combination**"). Prior to the completion of the Business Combination, the Company changed its name from "Metropolitan Energy Corp. " to "Cannabis One Holdings Inc. " (the "**Name Change**") and acquired all of the issued and outstanding shares of Bertram pursuant to a three-cornered merger whereby the Subsidiary, a wholly-owned subsidiary of the Company, merged into Bertram, with Bertram continuing as the surviving entity (the "**Merger**"). Upon completion of the Merger, former shareholders of Bertram received either Class "A" subordinate voting shares or Class "B" super voting shares in the capital of the Company.

4. Effective Date of the Transaction

The Business Combination was completed on February 26, 2019.

5. The Name of Each Party, if any, that Ceased to be a Reporting Issuer after the Transaction and of Each Continuing Entity

N/A

6. First Financial Year End Following the Transaction

The Company's first year end following the transaction is January 31, 2020.

7. Interim Financial Statements

Transition Year

Transition Year	Comparative Annual Financial Statements to Transition Year	Interim Period for Transition Year	Comparative Interim Period to Interim Period in Transition Year
13 months ended January 31, 2020	December 31, 2018 to December 31, 2017	4 months ended April 30, 2019 3 & 7 months ended July 31, 2019	3 months ended March 31, 2018 3 & 6 months ended June 30, 2018

		3 & 10 months ended October 30, 2019	3 & 9 months ended September 30, 2018
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New Financial Year – January 31, 2020 – January 31, 2021

New Financial Year	Comparative Annual Financial Statements to New Financial Year	Interim Period for New Financial Year	Comparative Interim Period to Interim Period in New Financial Year
12 months ended January 31, 2021	13 months ended January 31, 2020	3 months ended April 30, 2020 3 & 6 months ended July 31, 2020 3 & 9 months ended October 30, 2020	4 months ended April 30, 2019 3 & 7 months ended July 31, 2019 3 & 10 months ended October 30, 2019

8. **Supporting Documentation**

Supporting information is contained in the document "CSE Form 2A – Listing Statement in connection with the listing of Cannabis One Holdings Inc., the entity formed upon the reverse take-over of Cannabis One Holdings Inc. (formerly Metropolitan Energy Corp.) by Bertram Capital Finance, Inc. ", which is incorporated by reference and is available on the Company's SEDAR profile at www.sedar.com.