FORM 51-102F3
AMENDED MATERIAL CHANGE REPORT

This material change report has been amended to incorporate additional disclosure as required pursuant to MI 61-101 (as defined below)

1. Name and Address of Reporting Issuer:

Gabriella's Kitchen Inc. ("**GABY**" or the "**Corporation**")
Suite 200 – 209 8th Avenue S.W.
Calgary, Alberta
T2P 1B8

2. Date of Material Change:

March 3, 2019.

3. News Release:

A news release announcing the material change was issued on March 3, 2019 for distribution through Cision.

4. Summary of Material Change:

On March 3, 2019, GABY announced that it had closed an upsized non-brokered private placement of 1,300 units ("**Units**") of the Corporation at a price of $1,000 per Unit, for aggregate gross proceeds of $1,300,000 (the "**Offering**").

5. Full Description of Material Change:

Pursuant to the Offering, GABY issued 1,300 Units at a price of $1,000 per Unit, for aggregate gross proceeds of $1,300,000. Each Unit is comprised of a secured convertible debenture in the principal amount of $1,000 ("**Debentures**") and 500 common share purchase warrants ("**Warrants**"). The Debentures accrue interest at a rate of 15% per annum and mature 2 years from the closing of the Offering (the "**Maturity Date**"). The principal amount of the Debentures, plus any accrued and unpaid interest thereon, are redeemable by the Corporation and retractable by the holder of the Debenture, at the option of such party, at anytime following 90 days from the date of issuance up to and including the Maturity Date. The holder of the Debenture also has the option to convert the principal amount of the Debentures, plus any accrued and unpaid interest thereon, at anytime following 90 days from the date of issuance up to and including the Maturity Date at the at the greater of: (i) $0.37; or (ii) the last closing price of the Corporation's common shares (the "**Common Shares**") on the Canadian Securities Exchange (the "**CSE**"). Each Warrant is exercisable at a price of $0.37 per Common Share for a period expiring 2 years from the closing of the Offering. The securities issued under the Offering are subject to a four-month and one-day hold period in accordance with Canadian securities laws.

Several directors and insiders as defined in Multilateral Instrument 61-101 *Protection of Minority Security Holders in Special Transactions* ("**MI 61-101**"), participated in the Offering, either directly or indirectly, therefore the Offering constitutes a "related party transaction" within the meaning of MI 61-101. In its consideration and approval of the Offering, the board of directors of the Company determined that the Offering is exempt from the formal valuation and minority approval requirements of MI 61-101 on the basis that the fair market value of the Offering to related parties does not exceed 25% of the market capitalization of the Company, in accordance with Sections 5.5 and 5.7 of MI 61-101.

The insider participation in the Offering is as follows:

Name of Insider	Position with the Corporation	Number of Units	Value of subscription	Number and percentage of common shares held before Closing(1)	Number and percentage of common shares held after Closing(2)
891310 Alberta Ltd. (Jackie Altwasser)	Director	100	$100,000	2,121,865 (2.3%)	2,392,135 (2.5%)
Liam Russell Wilson	Director	50	$50,000	0 (0%)	135,135 (0.14%)
Jason Timothy Kujath	Director	25	$25,000	87,504 (<0.1%)	155,071 (0.16%)
Robert Travis	Director	100	$100,000	92,504 (0.1%)	362,774 (0.38%)
Margot Micallef	Director and Officer	100	$100,000	25,132,757 (27.8%)	25,403,027 (26.6%)

Notes:

(1) Calculated on a non-diluted basis, inclusive of common shares beneficially owned, controlled or directed, directly or indirectly, and based on 91,864,583 common shares issued and outstanding prior to the closing of the Offering.

(2) Assuming only the conversion of the Debentures at a price of $0.37 per common share, otherwise calculated on a non-diluted basis, inclusive of common shares beneficially owned, controlled or directed, directly or indirectly, and based on 95,378,096 common shares issued and outstanding assuming conversion of all Debentures at a price of $0.37.

Each of the aforementioned insiders abstained from the approval of the Offering as directors of the Corporation. The directors of the Corporation approved the Offering by written resolution. In accordance with the *Business Corporations Act* (Alberta), all of the directors were required to sign the authorizing resolution in order for the Offering to be valid as if passed at a meeting of the directors of the Corporation, however, the signatures of each of the aforementioned insiders do not constitute a vote by the insider as a director to approve the Offering. The Offering was unanimously approved by the directors of the Corporation entitled to vote thereon.

The Offering was conducted to provide the Corporation with bridge financing to allow the Corporation to have sufficient working capital while it pursues alternative financing arrangements. The successful closing of the Offering has allowed the Corporation to continue its current business objectives while allowing additional time for the Corporation to attempt to secure alternative financing arrangements to fund its current and future business objectives.

The Corporation did not file a material change report more than 21 days before the closing of the Offering as the details of the Offering, and the confirmation of insider participation in the Offering, was not definitively known to the Corporation until the date of the closing of the Offering and the board of directors determined that it was in the best interests of the Corporation to close the Offering as soon as practicable.

6. Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102.

Not applicable.

7. Omitted Information:

No information has been omitted.

8. Executive Officers:

Margot Micallef
Chief Executive Officer
Telephone: 403-313-4645

9. Date of Report:

April 15, 2019, as amended May 15, 2019

Forward-looking Information Cautionary Statement

This material change report may contais forward-looking statements. The forward-looking statements in this material change report are based on certain key expectations and assumptions made by GABY. Although GABY believes that the expectations and assumptions on which the forward-looking statements are based are reasonable, undue reliance should not be placed on the forward-looking statements because GABY can give no assurance that they will prove to be correct. Since forward-looking statements address future events and conditions, by their very nature they involve inherent risks and uncertainties. Actual results could differ materially from those currently anticipated due to a number of factors and risks. More information about certain of these risks are set out in the documents filed from time to time with the Canadian securities regulatory authorities, available on GABY's SEDAR profile at www.sedar.com.

Forward-looking statements are based on estimates and opinions of management of GABY at the time the statements are presented. GABY may, as considered necessary in the circumstances, update or revise such forward-looking statements, whether as a result of new information, future events or otherwise, but GABY undertakes no obligation to update or revise any forward-looking statements, except as required by applicable securities laws.

*GABY's wholly-owned subsidiary, The Oil Plant, Inc. ("**TOP**"), own a cannabis license in California. Cannabis is legal in the State of California however cannabis remains illegal under United States ("**U.S.**") federal laws. The U.S. Department of Justice issued guidance in 2013 indicating that it will focus on certain enforcement priorities, outside of which it will generally not enforce federal prohibitions on cannabis in U.S. states that have authorized this conduct so long as the U.S. state has implemented a strong and effective regulatory program. This federal guidance is subject to change, rescission or alteration by other federal government policy pronouncements at any time. TOP's business is conducted in a manner consistent with the State law of California and is in compliance with regulatory and licensing* *requirements applicable in the State of California. However, the readers should be aware that change in federal guidance on enforcement actions could adversely affect TOP's ability to access private and public capital required in order to support continuing operations and its ability to operate in the U.S. However, readers are cautioned that strict compliance with State laws with respect to cannabis will neither absolve GABY or TOP of liability under the U.S. Federal law, nor will it provide a defense to any Federal proceeding, which could be brought against any of GABY or TOP. Any such proceedings brought against GABY or TOP may materially adversely affect its operations and financial performance in the U.S. market.*