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August 27, 2026

OTC Markets Group Inc.
300 Vesey Street - 12th Floor
New York, NY 10282

RE: Change in Shell Company Status for Prime Being Corporation (PRBG)

Ladies and Gentlemen:

I serve as special securities counsel to Prime Being Corporation, a Nevada corporation (the "Company"), and have been asked by the Company to render this opinion in connection with the Company's change in its designation as a "shell company" as defined in Rule 405 of the Securities Act of 1933, as amended (the "Securities Act"), and Rule 12b-2 of the Securities Exchange Act of 1934, as amended (the "Exchange Act").This opinion is submitted pursuant to the requirements of OTC Markets Group Inc. ("OTC Markets") for publication as a Supplemental Report under the Alternative Reporting Standard.

In rendering this opinion, I have relied upon information, documents, and representations provided to us by the Company, its officers, and directors, including its disclosure statements, financial statements, Articles of Incorporation, Bylaws, and resolutions adopted through the date hereof.

I have also held discussions with management regarding the Company's business operations, capitalization, and pending transactions.

Based upon our review and such information as I have deemed necessary, and subject to the qualifications and limitations set forth herein, I have observed the following recent significant events and facts affecting the Company's status:

1. The Company was previously designated as a Shell Company.

2. On August 13, 2026, the Company completed the closing of an Equity Acquisition agreement with Changzhou Huitong Floating Glass Equipment Co., Ltd., a Chinese enterprise ("CHFGE") as a result of which CHFGE is now a wholly owned subsidiary of the Company (the "Acquisition").

3. The Company's press release regarding the Acquisition was posted on www.otcmarkets.com. on August 19, 2026.

4. On August 26, 2026, the Company posted supplemental financial information regarding the Company's status after the Acquisition which shows total assets of $2,600,362 at June 30, 2026 and revenue of $479,973 for the six months ended June 30, 2026.

Based on the foregoing, it is my opinion that the Company's change in shell status occurred on or about August 13, 2026, the closing date of the Acquisition as the Company acquired an ongoing business enterprise and thereby commence substantive business operations. This opinion is being rendered as of the date hereof to reflect and confirm this apparent change in status. The Company now has more than nominal operations and more than nominal non-cash assets.

Based upon and subject to the foregoing, and in reliance upon the accuracy and completeness of all information and representations provided to us by the Company and its management, it is my opinion that the Company no longer meets the definition of a "shell company" under applicable U.S. federal securities laws and should therefore be reclassified as an active operating company effective as of August 13, 2026, the date on which the Company closed on the Acquisition and thereby commenced substantive business operations.

This opinion is based on facts known to me as of the date hereof. I have not undertaken, and do not undertake, any obligation to update or supplement this opinion in light of subsequent events or changes in fact or law. This opinion is expressly qualified by the assumption that all documents, records, and representations furnished to us by the Company are accurate, complete, and not misleading in any material respect. I assume no responsibility for verifying the factual matters underlying the Company's disclosures, financial statements, or other representations. If any such information should prove to be inaccurate or incomplete in any material respect, the conclusions expressed herein could be affected materially.

This opinion is rendered solely for the purpose of providing OTC Markets Group Inc. with a good-faith legal assessment of the Company's current operational and legal status. It may be published by the Company on OTCIQ as a Supplemental Report and relied upon by OTC Markets Group Inc. in connection with its review of the Company's shell status. It may not be relied upon by any other person for any other purpose without our prior written consent.

Very truly yours,

Frank J. Hariton