

SUPPORT AGREEMENT

THIS AGREEMENT, dated August 13, 2021, is made

AMONG:

Irwin Naturals Inc., a corporation existing under the laws of the Province of British Columbia (“**Pubco**”)

and

DAI US HOLDCO, INC., a corporation incorporated under the laws of the State of Nevada (“**Holdco**”)

and

Irwin Naturals, a corporation organized under the laws of the State of Nevada (“**Irwin**”).

RECITALS:

- A. Holdco is a wholly-owned subsidiary of Pubco and the sole voting shareholder of Irwin.
- B. On August 9, 2021, Pubco, Holdco, Irwin and certain other parties entered into a business combination agreement (the “**Business Combination Agreement**”) relating to, among other things, certain financing activities and business combinations.
- C. On August 12, 2021, Irwin took action to (i) amend and restate its Articles of Incorporation to authorize a series of Class A voting shares (the “**Class A Shares**”) and a series of Class B non-voting shares (the “**Class B Shares**”, together with Class A Units, “**Common Shares**”), and (ii) convert all then existing common shares of Irwin into Class B Shares.
- D. Immediately prior to entering into this Agreement, Holdco subscribed for 6,600,000 Class A Shares, representing 100% of the voting interests of Irwin.
- E. As described in the Amended and Restated Articles of Incorporation of Irwin (the “**A&R Articles**”), Class B Shares are exchangeable or redeemable for Subordinate Voting Shares of Pubco (collectively, the “**Pubco Shares**”).
- G. In connection with the Business Combination Agreement, Pubco, Holdco and Irwin have agreed to execute a support agreement substantially in the form of this Agreement.

NOW THEREFORE, the parties agree as follows:

ARTICLE 1 DEFINITIONS AND INTERPRETATION

1.1 Defined Terms

“**Agreement**” means this Support Agreement, including all recitals and schedules, as it may be amended, supplemented and/or restated in accordance with its terms. Each term denoted herein by initial capital letters and not otherwise defined in this Agreement has the respective meaning given to it in the A&R Articles, unless the context requires otherwise.

1.2 Interpretation Not Affected by Headings

The division of this Agreement into Articles, Sections, subsections and paragraphs and the insertion of headings are for convenience of reference only and shall not affect in any way the meaning or interpretation of this Agreement. Unless the contrary intention appears, references in this Agreement to an Article, Section, subsection, paragraph or Schedule by number or letter or both refer to the Article, Section, subsection, paragraph or Schedule, respectively, bearing that designation in this Agreement.

1.3 Including

Where the word “including” or “includes” is used in this Agreement, it means “including (or includes) without limitation”.

1.4 No Strict Construction

The language used in this Agreement is the language chosen by the parties to express their mutual intent, and no rule of strict construction shall be applied against any party.

1.5 Number and Gender

In this Agreement, unless the contrary intention appears, words importing the singular include the plural and vice versa, and words importing gender include all genders.

1.6 Statutory References

A reference to a statute includes all registrations and rules made pursuant to such statute and, unless otherwise specified, the provisions of any statute, regulation or rule which amends, supplements or supersedes any such statute, regulation or rule.

1.7 Date for Any Action

If the date on which any action is required to be taken hereunder by any Person is not a Business Day, such action shall be required to be taken on the next succeeding day which is a Business Day.

1.8 Accounting Matters

Unless otherwise stated, all accounting terms used in this Agreement shall have the meanings attributable thereto under U.S. GAAP and all determinations of an accounting nature required to be made shall be made in accordance with U.S. GAAP consistently applied.

ARTICLE 2 COVENANTS OF PUBCO

2.1 Covenants Regarding Common Shares Exchangeable or Redeemable for Pubco Shares

So long as any Common Shares not owned by Holdco or any of its affiliates are outstanding or Common Shares, not owned by Holdco are issuable pursuant to the exercise, conversion or exchange of any outstanding securities of Irwin, Pubco will:

- (a) take all such actions and do all such things as are reasonably necessary or advisable to enable and permit Irwin, in accordance with applicable law, perform its obligations with respect to the satisfaction of a redemption of Common Shares by a holder thereof (a “Shareholder”) in respect of each issued and outstanding Common Share upon a redemption of such Common Share by Irwin and, without limiting the generality of the

foregoing, take all such actions and do all such things as are necessary, or advisable to enable and permit Irwin to cause Pubco Shares to be delivered to the Shareholder in accordance with the provisions of the A&R Articles, together with an amount in cash sufficient to pay any amount to be paid in respect of unpaid distributions with respect to such Common Shares (if any);

- (b) upon the election of Irwin for Pubco to effect an exchange directly with a Shareholder in connection with a redemption of Common Shares by such Shareholder in accordance with A&R Articles to take all such actions and do all things as are reasonably necessary or advisable to effect the exchange of Common Shares directly with the Shareholder, in accordance with applicable law, including, without limiting the generality of the foregoing, taking all such actions and doing all such things as are necessary or advisable to cause Pubco Shares to be delivered directly to the Shareholder in accordance with the provisions of the A&R Articles.
- (c) ensure that Holdco does not exercise its vote as a voting shareholder of Irwin to initiate or cause the voluntary liquidation, dissolution or winding up of Irwin nor take any action or omit to take any action that is designed to or reasonably foreseeable to result in the liquidation, dissolution or winding-up of Irwin.

2.2 Reservation of Pubco Shares

Pubco hereby represents, warrants and covenants in favour of Irwin and Holdco that Pubco will, at all times while any Common Shares (or other rights pursuant to which Common Shares may be acquired upon the exercise, conversion or exchange thereof) other than Common Shares held by Holdco or any of its affiliates are outstanding, authorize for issuance at least such number of Pubco Shares (or other shares or securities into which Pubco Shares may be reclassified, converted, exchanged or changed) without duplication: (a) as is equal to the sum of (i) the number of Common Shares issued and outstanding from time to time and (ii) the number of Common Shares issuable upon the exercise, conversion or exchange of all rights to acquire Common Shares outstanding from time to time, in each case, excluding such Common Shares and rights held by Holdco or any of its affiliates; and (b) as are now and may hereafter be required to enable and permit Pubco and its affiliates to meet their respective obligations herein, to enable and permit Holdco to meet its obligations under the A&R Articles with respect to the delivery of Pubco Shares and to enable and permit Irwin to meet its obligations under the A&R Articles. Nothing contained herein shall be construed to preclude Pubco from satisfying its obligations in respect of any exchange contemplated in Section 2.1 herein by delivery of purchased Pubco Shares (which may or may not be held in the treasury of Pubco). Pubco covenants that all Pubco Shares issued upon such an exchange will, upon issuance, be validly issued, fully paid and non-assessable.

2.3 Stock Exchange Listing

Pubco covenants and agrees in favour of Irwin and Holdco that, as long as any outstanding Common Shares (or other rights pursuant to which Common Shares may be acquired) are owned by any Person other than Holdco or any of its affiliates, Pubco will use its reasonable best efforts to maintain a listing for Pubco Shares on a stock exchange which is a designated stock exchange within the meaning of the *Income Tax Act* (Canada) and to ensure that Pubco is a “public corporation” within the meaning of the *Income Tax Act* (Canada).

2.4 Notification by Pubco of Certain Events

In order to assist Holdco and Irwin in complying with their respective obligations hereunder, Pubco will notify Irwin and Holdco of each of the following events at the time set forth below:

- (a) promptly, upon the earlier of receipt by Pubco of notice of and Pubco otherwise becoming aware of any threatened or instituted claim, suit, petition or other proceedings; and
- (b) as soon as practicable upon the split, consolidation, reclassification, recapitalization or other change in the outstanding securities of Pubco and the issuance by Pubco of any Pubco Shares or rights to acquire Pubco Shares (other than the issuance of Pubco Shares and rights to acquire Pubco Shares contemplated in connection with the Business Combination Agreement).

2.5 Notification by Irwin of Certain Events

In order to assist Pubco in complying with its obligations hereunder and to Pubco, if Irwin so elects, to exercise a direct exchange of Common Shares pursuant to the terms of the A&R Articles, Irwin will notify Pubco of each of the following events at the time set forth below:

- (a) promptly, upon the earlier of receipt by Irwin of notice of and Irwin otherwise becoming aware of any threatened or instituted claim, suit, petition or other proceedings with respect to the involuntary liquidation, dissolution or winding-up of Irwin or to effect any other distribution of the assets of Irwin among its shareholders for the purpose of winding up its affairs; and
- (b) immediately, upon receipt by Irwin of a request by a Shareholder to redeem such Shareholder's Common Shares, as contemplated in the A&R Articles.

2.6 Delivery of Pubco Shares

In furtherance of its obligations under Sections 2.1(a) and 2.1(c), upon notice from Irwin of any event that requires Irwin to cause to be delivered Pubco Shares to any Shareholder, Pubco shall forthwith deliver, or cause to be delivered through its transfer agent or otherwise, as Irwin may direct, the requisite number of Pubco Shares to be received by, or to the order of, the former holder of the surrendered Common Shares as Irwin shall direct, and shall if necessary, and subject to obtaining all necessary shareholder approvals (if any), issue new Pubco Shares for such purpose. All such Pubco Shares shall be duly authorized and validly issued as fully paid and non-assessable and shall be free and clear of any lien, claim and encumbrance.

2.7 Listing of Pubco Shares

Pubco will in good faith take all such reasonable actions and do all such things as are reasonably necessary or advisable to cause all Pubco Shares to be delivered hereunder to be listed, quoted or posted for trading on the Canadian Securities Exchange and any other stock exchanges and quotation systems on which outstanding Pubco Shares have been listed by Pubco and remain listed and are quoted or posted for trading at such time (it being understood that any such Pubco Shares may be subject to transfer restrictions under applicable securities laws). Nothing in this Agreement shall require Pubco to register any securities pursuant to the *United States Securities Exchange Act of 1933*, as amended, or the *United States Securities Exchange Act of 1934*, as amended, or to register or qualify any securities for distribution under a prospectus pursuant to any applicable Canadian securities laws or United States federal securities or state "blue sky" laws.

2.8 Proceeds from Public Issuance of Pubco Shares

Except with respect to the issuance of Pubco Shares pursuant to an exchange contemplated in Section 2.1 herein, the net proceeds received by Pubco from the issuance of Pubco Shares may be contributed by Pubco to Holdco in exchange for a number of Holdco common shares equal to the number

of Pubco Shares issued by Pubco. In the event that only a portion of the net proceeds received by Pubco from the issuance of Pubco Shares are contributed by Pubco to Holdco in exchange for Holdco common shares, the number of Holdco common shares issued to Pubco pursuant to its contribution of a portion of such net proceeds shall be equal to the product of: (i) the number of Pubco Shares issued by Pubco; and (ii) the percentage of net proceeds received by Pubco in exchange therefor which are contributed by Pubco to Holdco. Holdco may thereafter contribute all or any portion of such net proceeds to Irwin in exchange for the number of Irwin Class A Shares with an aggregate fair market value equal to such net proceeds contributed by Holdco to Irwin.

2.9 Reimbursement of Expenses

The parties hereto agree that certain actions taken by Pubco will inure to the benefit of Holdco, Irwin and the members of Irwin. Therefore, (i) Holdco will reimburse Pubco for any reasonable out-of-pocket expenses incurred on behalf of Holdco, and (ii) Irwin will reimburse Holdco or Pubco for any reasonable out-of-pocket expenses incurred on behalf of Irwin, in each case including all fees, expenses and costs of becoming and being a public company (including expenses incurred in connection with public reporting obligations, information circulars, shareholder meetings, stock exchange fees, transfer agent fees, securities commission filing fees and offering expenses, including investment banking, brokerage or finder's fees) and maintaining its corporate existence.

2.10 Tender Offers

So long as any Common Shares not owned by Holdco or any of its affiliates are outstanding, in the event that a tender offer, share exchange offer, issuer bid, take-over bid, arrangement, business combination or similar transaction with respect to Pubco Shares (an “Offer”) is proposed by Pubco or is proposed to Pubco or its shareholders and is recommended by the board of directors of Pubco, or is otherwise effected or to be effected with the consent or approval of the board of directors of Pubco, and the Common Shares are not redeemed by Irwin or purchased by Holdco or Pubco pursuant to the terms of the A&R Articles, Pubco will use its reasonable efforts in good faith to take all such actions and do all such things as are necessary or advisable to enable and permit holders of Common Shares (other than Holdco and its affiliates) to participate in such Offer to the same extent and on an economically equivalent basis as the holders of Pubco Shares, without discrimination. Without limiting the generality of the foregoing, Pubco will ensure that holders of Common Shares may participate in each such Offer without being required to redeem Common Shares as against Irwin (or, if so required, to ensure that any such redemption, shall be effective only upon, and shall be conditional upon, the closing of such Offer and only to the extent necessary to tender or deposit to the Offer).

2.11 Ordinary Market Purchases

For greater certainty, nothing contained in this Agreement shall limit the ability of Pubco (or any of its subsidiaries, including without limitation, Holdco or Irwin) to make ordinary market purchases of Pubco Shares in accordance with applicable laws and regulatory and stock exchange requirements.

ARTICLE 3 PUBCO SUCCESSORS

3.1 Certain Requirements in Respect of Combination, etc.

As long as any outstanding Common Shares are owned by any Person other than Holdco or any of its affiliates, Pubco shall not consummate any transaction (whether by way of reconstruction, recapitalization, reorganization, consolidation, arrangement, merger, amalgamation, transfer, sale, lease or otherwise) whereby all or substantially all of its undertaking, property and assets would become the property of any other Person or of the continuing corporation resulting therefrom unless:

- (a) such other Person or continuing corporation (the “**Pubco Successor**”) by operation of law, becomes, without more, bound by the terms and provisions of this Agreement or, if not so bound, executes, before or contemporaneously with the consummation of such transaction, an agreement supplemental hereto and such other instruments (if any) as are reasonably necessary or advisable to evidence the assumption by Pubco Successor of liability for all moneys payable and property deliverable hereunder and the covenant of such Pubco Successor to pay and deliver or cause to be paid and delivered the same and its agreement to observe and perform all the covenants and obligations of Pubco under this Agreement; and
- (b) such transaction shall be upon such terms and conditions as to substantially preserve and not to impair in any material respect any of the rights, duties, powers and authorities of the other parties hereunder or the holders of the Common Shares.

3.2 Vesting of Powers in Successor

Whenever the conditions of Section 3.1 have been duly observed and performed, the parties, if required by Section 3.1, shall execute and deliver the supplemental agreement provided for in Section 3.1(a) and thereupon Pubco Successor shall possess and from time to time may exercise each and every right and power of Pubco under this Agreement in the name of Pubco or otherwise and any act or proceeding by any provision of this Agreement required to be done or performed by the board of directors of Pubco or any officers of Pubco may and shall be done and performed with like force and effect by the directors or officers of such Pubco Successor.

3.3 Wholly-Owned Subsidiaries

Nothing herein shall be construed as preventing the amalgamation or merger of any wholly-owned direct or indirect subsidiary of Pubco (other than Holdco and Irwin) with or into Pubco or the winding-up, liquidation or dissolution of any wholly-owned direct or indirect subsidiary of Pubco (other than Holdco and Irwin) (provided that all of the assets of such subsidiary are transferred to Pubco or another wholly-owned direct or indirect subsidiary of Pubco) or any other distribution of the assets of any wholly-owned direct or indirect subsidiary (other than Holdco and Irwin) of Pubco among the shareholders or members of such subsidiary for the purpose of winding up its affairs, and any such transactions are expressly permitted by this Article 3.

ARTICLE 4 GENERAL

4.1 Term

This Agreement shall come into force and be effective as of the date hereof and shall terminate and be of no further force and effect at such time as no Common Shares (or securities or rights convertible into or exchangeable for or carrying rights to acquire Common Shares) are held by any Person other than Holdco or Pubco or any of their respective affiliates.

4.2 Changes in Capital of Pubco and Irwin

- (a) In the event of a reclassification, consolidation, split, dividend of securities or other recapitalization of Pubco Shares or Common Shares, Pubco, Holdco and Irwin, as applicable, shall undertake all actions necessary and appropriate to maintain the same ratios between the number of Pubco Shares, and the number of Common Shares issued and outstanding immediately prior to any such reclassification, consolidation, split, dividend of securities or other recapitalization, including, without limitation, also effecting a

reclassification, consolidation, split, dividend of securities or other recapitalization with respect to, as applicable, the Pubco Shares and Common Shares.

- (b) At all times after the occurrence of any event as a result of which Pubco Shares or Common Shares (or any combination of the foregoing) are in any way changed, this Agreement shall forthwith be amended and modified as necessary in order that it shall apply with full force and effect, *mutatis mutandis*, to all new securities into which Pubco Shares or Common Shares (or any combination of the foregoing) are so changed and the parties hereto shall execute and deliver an agreement in writing evidencing such necessary amendments and modifications.

4.3 Severability

If any term or other provision of this Agreement is determined to be invalid, illegal or incapable of being enforced by any rule or law, or public policy, all other conditions and provisions of this Agreement shall nevertheless remain in full force and effect so long as the economic or legal substance of the transactions contemplated hereby are not affected in any manner materially adverse to any party. Upon such determination that any term or other provision is invalid, illegal or incapable of being enforced, the parties hereto shall negotiate in good faith to modify this Agreement so as to effect the original intent of the parties as closely as possible in an acceptable manner to the end that the transactions contemplated hereby are fulfilled to the fullest extent possible, and any court with jurisdiction shall be hereby authorized to interpret such provisions of this Agreement to most closely give full effect to the terms of the remainder of the Agreement.

4.4 Amendments, Modifications

- (a) Subject to Sections 4.2, 4.3 and 4.5, this Agreement may not be amended or modified except by an agreement in writing executed by Irwin, Holdco and Pubco and approved by the holders of a majority of the outstanding Common Shares not owned by Holdco, and the holders of a majority of the outstanding equity of Holdco in accordance with the terms of the articles of incorporation of Holdco.
- (b) No amendment or modification or waiver of any of the provisions of this Agreement otherwise permitted hereunder shall be effective unless made in writing and signed by all of the parties hereto.

4.5 Ministerial Amendments

Notwithstanding the provisions of Section 4.4, the parties to this Agreement may in writing at any time and from time to time, without the approval of the holders of the Common Shares, amend or modify this Agreement for the purposes of:

- (a) adding to the covenants of any or all parties if the board of directors of Irwin, the board of directors of Holdco and the board of directors of Pubco shall approve such amendment after a good faith determination that such additions will not be prejudicial to the rights or interests of the holders of the Common Shares, as a whole other than Pubco and its affiliates;
- (b) making such amendments or modifications not inconsistent with this Agreement as may be necessary or advisable with respect to matters or questions which, in the good faith determination of the board of directors of Irwin, the board of directors of Holdco and the board of directors of Pubco, are expedient and are not prejudicial to the interests of the holders of the Common Shares as a whole other than Pubco and its affiliates; or

- (c) making such changes or corrections which, on the advice of counsel to Irwin, Holdco and Pubco, are required for the purpose of curing or correcting any ambiguity or defect or inconsistent provision or clerical omission or mistake or manifest error, provided that the board of directors of Irwin, the board of directors of Holdco and the board of directors of Pubco shall determine in good faith that such changes or corrections will not be prejudicial to the interests of the holders of the Common Shares as a whole other than Pubco and its affiliates.

4.6 Meeting to Consider Amendments

Irwin, at the request of Pubco, shall submit to the holders of the Common Shares a written consent or otherwise call a meeting of the holders of Common Shares, and Holdco, at the request of Pubco, shall submit to the holders of the equity of Holdco a written consent or otherwise call a meeting of the shareholders of Holdco, for the purpose of considering any proposed amendment or modification requiring approval under Section 4.4. Any such meeting or meetings shall be called and held in accordance with the A&R Articles or the articles of incorporation of Holdco, as applicable, and all applicable laws.

4.7 Affiliates

It is hereby acknowledged by the parties that references herein to affiliates of Pubco, Holdco or Irwin shall not include for the purpose of such references holders of any equity securities of Pubco, including Pubco Shares, except in the event of a transaction consummated pursuant to the terms of Section 3.1.

4.8 Enurement & Assignment

This Agreement shall be binding upon and enure to the benefit of the parties hereto and their respective successors and permitted assigns; *provided* that any attempted assignment of the rights and obligations of this Agreement by any party hereto to a third-party shall be null and void *ab initio* unless the requirements of Article III are satisfied in connection with such assignment.

4.9 Notices to Parties

All notices and other communications between the parties to this Agreement shall be in writing and shall be deemed to have been given if delivered personally or by electronic communication to the parties at: [REDACTED], [REDACTED] (or at such other address for any such party as shall be specified in like notice). Any notice or other communication given personally shall be deemed to have been given and received upon delivery thereof and if given by electronic communication shall be deemed to have been given and received on the date of receipt thereof unless such day is not a Business Day or the notice or other communication was sent after 5:00 p.m. (Pacific Time), in which case it shall be deemed to have been given and received upon the immediately following Business Day.

4.10 Counterparts

This Agreement, may be executed in counterparts, each of which shall be deemed an original, and all of which taken together shall constitute one and the same instrument.

4.11 Jurisdiction

This Agreement shall be construed and enforced in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein.

4.12 Attornment

Each of the parties hereto agrees that any action or proceeding arising out of or relating to this Agreement may be instituted in the courts of British Columbia, waives any objection which it may have now or hereafter to the venue of any such action or proceeding, irrevocably submits to the jurisdiction of the said courts in any such action or proceeding, agrees to be bound by any judgment of the said courts and not to seek, and hereby waives, any review of the merits of any such judgment by the courts of any other jurisdiction and each of Irwin and Holdco hereby appoints Pubco at its registered office in the Province of British Columbia as attorney for service of process.

[Signature page follows]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed as of the date first above written.

Pubco:

IRWIN NATURALS INC.

By: (signed) "*Klee Irwin*" _____
Name: Klee Irwin
Title: Chief Executive Officer

Holdco:

DAI US HOLDCO INC.

By: (signed) "*Klee Irwin*" _____
Name: Klee Irwin
Title: Chief Executive Officer

Irwin:

IRWIN NATURALS

By: (signed) "*Klee Irwin*" _____
Name: Klee Irwin
Title: Chief Executive Officer