

Irwin Naturals, Inc.

NOTICE OF CHANGE OF AUDITORS  
PURSUANT TO NATIONAL INSTRUMENT 51-102 ("NI 51-102")

December 20, 2023

TO: British Columbia Securities Commission  
Canadian Securities Exchange

Re: Notice Regarding Proposed Change of Auditor Pursuant to NI 51-102

Dear Sirs/Mesdames:

Notice is hereby given that, on the advice of the Audit Committee of Irwin Naturals, Inc. (the "Company"), the Board of Directors of the Company resolve:

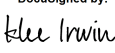
1. to accept the resignation of Armanino LLP (the "Former Auditor"), on the Former Auditor's own initiative, as auditor of the Company effective as of November 22, 2023; and
2. to engage in the search for a different firm to be appointed auditor of the Company (the "Successor Auditor"), in order to hold office until the next annual meeting at remuneration to be fixed by the directors.

In accordance with National Instrument 51-1102 Continuous Disclosure Obligations ("NI 51-102") we confirm that:

- a. Armanino LLP, out of its own initiative, submitted a resignation letter as auditor of the Company;
- b. Armanino LLP have not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which Armanino LLP issued an audit report in respect of the Company and the date of this notice;
- c. the resignation of Armanino LLP, as auditors of the Company was received and considered by the audit committee by the board of directors of the Company;
- d. in the opinion of the Company, and the Board of Directors of the Company, there have been no "Reportable Events" as defined in NI 51-102 in connection with the audits of the two most recently completed financial years of the Company, nor any period from the most recently completed period for which Armanino LLP, issued an audit report in respect of the Company and the date of this notice; and
- e. the notice, resignation, and letter of the auditor have been reviewed by the Audit Committee and the Board of Directors.

[SIGNATURE PAGE TO FOLLOW]

DATED this 20<sup>th</sup> day of December, 2023.

DocuSigned by:  
  
F34615AA797E4A1

Klee Irwin  
Chief Executive Officer