FIRST AMENDED AND RESTATED EQUITY EXCHANGE AGREEMENT

Dated as of May 24, 2019

Between

GREEN PARTNERS INVESTOR LLC & GREEN PARTNERS SPONSOR I, LLC

the shareholders of Sira Naturals, Inc.

and

LOUIS F. KARGER

the Sellers' Representative

and

SIRA NATURALS, INC.

the Company

and

CSAC Acquisition Inc.

the Buyer

and

CANNABIS STRATEGIES ACQUISITION CORP.

the SPAC

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FIRST AMENDED AND RESTATED EQUITY EXCHANGE AGREEMENT

This First Amended and Restated Equity Exchange Agreement, dated as of May __, 2019 (the "Agreement Date"), is entered into by and among GREEN PARTNERS INVESTOR LLC, a Massachusetts limited liability company ("GP Investor"), GREEN PARTNERS SPONSOR I, LLC, a Massachusetts limited liability company ("GP Sponsor" and, together with GP Investor, each sometimes referred to individually as a "Seller" and collectively as "Sellers"), LOUIS F. KARGER ("Sellers' Representative"), SIRA NATURALS, INC., a Massachusetts corporation (the "Company"), CSAC Acquisition Inc., a Nevada corporation ("Buyer"), and CANNABIS STRATEGIES ACQUISITION CORP., an Ontario corporation (the "SPAC"). Sellers, Sellers' Representative, the Company, Buyer, and the SPAC are sometimes referred to individually as a "Party" and collectively, as the "Parties."

RECITALS:

A. Sellers own 100% of the issued and outstanding equity securities of the Company (the "Shares").

B. The SPAC, indirectly, owns 100% of the issued and outstanding equity securities of Buyer.

C. Sellers wish to contribute the Shares to Buyer in exchange for the Sellers Exchange Consideration (as defined below), and the Buyer desires to accept such contribution of the Shares in exchange for the Sellers Exchange Consideration, all upon the terms and conditions contained in this Agreement.

D. For all income tax purposes, the Parties intend that: (i) the contribution by CSAC Holdings (as defined below) of an amount equal to the GP Lender Note Pay-Off Payment (as defined below) to Buyer and all other contributions made by CSAC Holdings to Buyer in connection with transactions contemplated by this Agreement and the Other Transactions (as defined below) in exchange for shares of stock of Buyer, (ii) the contribution by Sellers of the the Shares to Buyer in exchange for the Sellers Exchange Consideration (as defined below); and (iii) the contributions to Buyer by certain parties to the Other Transactions in exchange for the shares of stock of Buyer, will all constitute a single integrated transaction that qualifies as, and will be treated as, an exchange under Section 351 of the Internal Revenue Code of 1986, as amended (the "Code") (and comparable state and local Tax laws) and the Treasury regulations promulgated thereunder .

E. The Parties entered into that certain Equity Exchange Agreement dated as of October 17, 2018, as amended by the Parties as of October 24, 2018, (the "Original Agreement") reflecting the transactions described above.

G. The Parties now desire to amend and restate the Original Agreement in its entirety as set forth in this Agreement.

H. Pursuant to Section 10.10 of the Original Agreement, the Original Agreement may be modified or amended by the delivery of a written instrument executed by all of the Parties reflecting such modification or amendment.

I. All of the Parties have executed and delivered this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained in this Agreement, and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Parties agree as follows:

ARTICLE 1.
DEFINITIONS

Section 1.1. Defined Terms. As used in this Agreement, the following terms have the following meanings:

(a) "Accounts Payable" mean all bona fide accounts and notes payable of the Company as of the Closing Date, including all checks written on the Company's "zero balance" or other bank accounts, if any, on or prior to the Closing Date which have not cleared as of the Closing Date but exclusive of any accounts or notes payable to Related Persons or Affiliates of Sellers or the Company.

(b) "Accounts Receivable" mean all bona fide accounts and notes receivable of the Company other than accounts or notes receivable from Related Persons or Affiliates of Sellers or the Company.

(c) "Accrued Liabilities" mean (i) all accrued expenses of the Company (other than Indebtedness and Accounts Payable), (ii) all accrued expenses under the Employee Benefit Plans, the Benefit Arrangements or otherwise including (A) vacation, sick pay, paid time off, personal days and severance benefits earned or incurred through the Closing Date or as a consequence of the Closing, whenever payable, (B) short term disability benefits earned or incurred through the Closing Date and (C) amounts payable to, or for the benefit of, employees, consultants, investment advisors and brokers as a consequence of the Closing, whenever payable and (iii) overdrafts on any bank account and reimbursement obligations under any credit facility of the Company acquired by Buyer.

(d) "Affiliate" means, as to any Person, any other Person which directly or indirectly controls, or is under common control with, or is controlled by, such Person. As used in this definition, "control" (including, with its correlative meanings, "controlled by" and "under common control with") means possession, directly or indirectly, of power to direct or cause the direction of management or policies (whether through ownership of securities or partnership or other ownership interests, by contract or otherwise). Without limiting the generality of the foregoing the Company will be an Affiliate of Buyer and the SPAC from and after the Closing.

(e) "Agreement" means, unless the context otherwise requires, this First Amended and Restated Equity Exchange Agreement together with the Schedules and Exhibits attached hereto, and the certificates, agreements and instruments executed and delivered in connection herewith.

(f) "Business" means all activities which the Company is presently, or is presently actively contemplating, conducting or pursuing, including the Company's cultivation, manufacture, marketing, promotion, sales and distribution of products containing cannabis, products that enable persons to consume cannabis in different forms, and other related products, for both medicinal and recreational uses, and all applications for additional cannabis-related licenses and registrations and the business to be conducted under pending licenses and registrations.

(g) "Business Day" means any day other than a Saturday, Sunday or a legal holiday on which banks are not open for general business in The Commonwealth of Massachusetts or in the Province of British Columbia.

(h) "Buyer Covered Person" means, with respect to the Buyer as an "issuer" for purposes of Rule 506 promulgated under the US Securities Act, any Person listed in the first paragraph of Rule 506(d)(1).

(i) "Cash" means cash and cash equivalents of the Company.

(j) "Closing Date Financial Report" means an estimated balance sheet of the Company as of the Closing Date along with an estimate of Working Capital (not calculated in accordance with IFRS) as of the Closing Date, the computation of which will be performed consistent with the methodology used to prepare Exhibit A, and an estimate of Inventory (not calculated in accordance with IFRS) as of the Closing Date, all prepared by the Company consistent with the Company's prior accounting practices.

(k) "COBRA" means the provisions of Part 6 of Subtitle B of Title I of ERISA and Section 4980B of the Code and all regulations thereunder.

(l) "Code" has the meaning set forth in Recital D.

(m) "Contracts" means the Material Contracts and the Minor Contracts.

(n) "Dollars" or "$" means U.S. Dollars.

(o) "Earn-out Period" means the period starting on the Earn-out Period Start Date and ending on the day immediately preceding the one year anniversary of the Earn-out Period Start Date.

(p) "Earn-out Period Start Date" means calendar day when all of the following have been accomplished (it being understood that all of the following need not occur on the same calendar day): (i) with respect to the M2 Grow Building, (w) the Company has received a certificate of occupancy for the M2 Grow Building, (x) the Company has received all recreational cannabis-related licenses required for the M2 Grow Building consistent with the Limited Governmental Requirements, (y) the Company has employed its first full-time operational employee for the M2 Grow Building; and (z) the M2 Cannabis Harvest Threshold has been achieved at the M2 Grow Building; and (ii) with respect to the M3 Grow Building, (w) the Company has received a certificate of occupancy for the M3 Grow Building, (x) the Company has received all recreational cannabis-related licenses required for the M3 Grow

Building consistent with the Limited Governmental Requirements, (y) the Company has employed its first full-time operational employee for the M3 Grow Building; and (z) the M3 Cannabis Harvest Threshold has been achieved at the M3 Grow Building.

(q) "Employee Benefit Plans" means, collectively, all Employee Pension Benefit Plans and Employee Welfare Benefit Plans of the Company.

(r) "Employee Pension Benefit Plan" has the meaning set forth in ERISA Section 3(2).

(s) "Employee Welfare Benefit Plan" has the meaning set forth in ERISA Section 3(1).

(t) "Encumbrance" means any claim, lien, pledge, option, charge, easement, security interest, right-of-way, encroachment, reservation, restriction, encumbrance, or other right of any Person, or any other restriction or limitation of any nature whatsoever, affecting title to the Shares or any assets of the Company.

(u) "Enforceability Limitations" mean (i) bankruptcy, insolvency, reorganization, moratorium, fraudulent conveyance or similar laws now or hereafter in effect relating to creditors' rights and (ii) the discretion of a Governmental Authority with respect to specific performance, injunctive relief or other equitable remedies.

(v) "Environmental Claims" mean any Proceeding (including any Order for contribution and/or indemnity), lien, fine, penalty, settlement, violation, or, to Sellers' Knowledge, threat of Proceeding instituted or held by any Governmental Authority or Person, whether written or oral, alleging liability of whatever kind or nature (including liability or responsibility for the costs of enforcement proceedings, investigations, cleanup, governmental response, removal or remediation, natural resources damages, property damages, personal injuries, indirect or consequential damages, nuisance, medical monitoring, penalties, contribution, indemnification, or injunctive relief) arising out of, based on, or resulting from: (i) the presence of, exposure to, release of or threatened release into the environment of, any Hazardous Substances; (ii) any alleged injury or threat of injury to health, safety or the environment (but only with respect to the Limited Governmental Requirements); (iii) the violation, or alleged violation of, any Environmental Laws or term or condition of any environmental Permits; or (iv) the non-compliance or alleged non-compliance with any Environmental Laws or term or condition of any environmental Permits.

(w) "Environmental Laws" means any Limited Governmental Requirements or binding agreement between the Company and any Governmental Authority: (a) relating to pollution (or the cleanup thereof) or the preservation or protection of natural resources, endangered or threatened species, human health or safety, or the environment (including ambient and indoor air, soil, surface water or groundwater, or subsurface strata); or (b) concerning the presence of, exposure to, or the management, manufacture, use, containment, storage, recycling, reclamation, reuse, treatment, generation, discharge, transportation, processing, production, handling, disposal, remediation, reporting release, threatened release of, any Hazardous Substances.

(x) "ERISA" means the Employee Retirement Income Security Act of 1974, as amended.

(y) "ERISA Affiliate" means a trade or business, whether or not incorporated, which is deemed to be in common control or affiliated with the Company within the meaning of Section 4001 of ERISA or Sections 414(b), (c), (m), or (o) of the Code.

(z) "Escrow Account" means the escrow account of the SPAC established and maintained by the Escrow Agent, which holds in escrow the gross proceeds of the initial public offering of the SPAC Class A Units, including the gross proceeds of the over-allotment option in respect of SPAC Class A Units.

(aa) "Escrow Agent" means Odyssey Trust Company.

(bb) "Exchangeable Shares" means 1,885,606 shares of Exchangeable Non-Voting Common Stock of Buyer that are exchangeable on a one-for-one basis into SPAC Subordinate Voting Shares (subject to appropriate adjustment in the event of any stock dividend, stock split, combination or other similar recapitalization with respect to the SPAC Subordinate Voting Shares).

(cc) "Final IPO Prospectus" means the SPAC's final long-form prospectus dated December 14, 2017 in connection with its initial public offering.

(dd) "Financial Statements" mean the audited annual financial statements with respect to the Company for the fiscal years ended December 31, 2015, December 31, 2016 and December 31, 2017, together with reviewed consolidated interim comparative financial statements of the Company for the fiscal period ended September 30, 2018 (in each case prepared in accordance with IFRS) and set forth in the Prospectus.

(ee) "Governmental Authority" means any federal, state, commonwealth, provincial, municipal, local or foreign government, or any political subdivision thereof, or any court, agency or other entity, body, organization or group, exercising any executive, legislative, judicial, quasi-judicial, regulatory or administrative function of government, or any supranational body, arbitrator, court or tribunal of competent jurisdiction, including, for greater certainty the NEO Exchange, the SPAC Securities Authorities, and applicable self-regulatory organizations, including, if applicable, the Investment Industry Regulatory Organization of Canada.

(ff) "Governmental Requirement" means any law, statute, ordinance, writ, order, judgment, determination, Permit, directive or regulation of any Governmental Authority now in effect.

(gg) "GP Lender" means Green Partners Lender I LLC, a Massachusetts limited liability company.

(hh) "GP Lender Debt Documents" means those documents described in Schedule 4.4(b) of the Company Disclosure Schedules and defined as the GP Lender Debt Documents.

(ii) "GP Lender Indebtedness" means the amount owed by the Company to GP Lender pursuant to the GP Lender Debt Documents.

(jj) "GP Lender Indebtedness Pay-Off Payments" means, collectively, the GP Lender Note Pay-Off Payment and the GP Lender Note.

(kk) "GP Lender Note" means that certain Promissory Note in the face principal amount of $5,000,000 issued by the Buyer to GP Lender, with interest only payments during the first eighteen (18) months, in the form approved by the Sellers' Representative and Buyer, acting reasonably.

(ll) "GP Lender Note Pay-Off Payment" means $15,000,000.00.

(mm) "GP Lender Note Security Documents" means those agreements in the forms approved by the Sellers' Representative and Buyer, acting reasonably, pursuant to which GP Lender is granted an "all asset" lien on the Company's assets to secure the payment of the GP Lender Note.

(nn) "Hazardous Substances" means: (i) any material, substance, chemical, waste, product, derivative, compound, mixture, solid, liquid, mineral or gas, in each case, whether naturally occurring or man-made, that is hazardous, acutely hazardous, toxic, or words of similar import or regulatory effect under Environmental Laws, including mold or fungus; and (ii) any petroleum or petroleum-derived products, radon, radioactive materials or wastes, asbestos in any form, lead or lead-containing materials, urea formaldehyde foam insulation and polychlorinated biphenyls.

(oo) "IFRS" means, with respect to all accounting matters and issues, the International Financial Reporting Standards as issued by the International Accounting Standards Board from time to time.

(pp) "Indebtedness" means, without duplication for any obligations which are already reflected in Accrued Liabilities, with respect to any Person (without duplication), (i) all obligations of such Person for borrowed money, including without limitation all obligations for principal and interest, and for prepayment and other penalties, fees, costs and charges of whatsoever nature with respect thereto, (ii) all obligations of such Person under conditional sale or other title retention agreements relating to property purchased by such Person, (iii) all obligations of such Person issued or assumed as the deferred purchase price of property or services (other than accounts payable to suppliers and similar accrued liabilities incurred in the ordinary course of the Business and paid in a manner consistent with industry practice and other than any such obligations for services to be rendered in the future), (iv) all Indebtedness of others secured by (or for which the holder of such Indebtedness has an existing right, contingent or otherwise, to be secured by) any lien or security interest on property owned or acquired by such Person whether or not the obligations secured thereby have been assumed, (v) all capitalized lease obligations of such Person, (vi) all obligations of such Person guaranteeing, or in effect guaranteeing, any Indebtedness, dividend or other obligation of any other Person, (vii) all obligations (including but not limited to reimbursement obligations) relating to the issuance of letters of credit for the account of such Person, (viii) all obligations arising out of foreign

exchange contracts, (ix) all obligations of the Company to fund, or pay any benefits under, any Employee Pension Benefit Plan, Employee Welfare Benefit Plan, or Benefit Arrangement as of the Closing Date or incurred as a result of the Transactions, except as included as an Accrued Liability, and (x) all obligations arising out of interest rate and currency swap agreements, cap, floor and collar agreements, interest rate insurance, currency spot and forward contracts and other agreements or arrangements designed to provide protection against fluctuations in interest or currency exchange rates.

(qq) "Independent Accountant" means Ovist & Howard, CPAs.

(rr) "Insurance" means any fire, product liability, automobile liability, general liability, worker's compensation, medical insurance stop-loss coverage or other form of insurance of the Business, and any tail coverage purchased with respect thereto.

(ss) "Intellectual Property" means all material intellectual property used to conduct the Business, including (i) all inventions (whether patentable or unpatentable and whether or not reduced to practice), all improvements thereto, and all patents, patent applications, and patent disclosures, together with all reissuances, continuations, continuations-in-part, revisions, extensions, and re-examinations thereof, (ii) all trademarks, service marks, trade dress, logos, trade names, and corporate names (including without limitation, the name, "Sira Naturals"), together with all translations, adaptations, derivations, and combinations thereof and including all goodwill associated therewith, and all applications, registrations, and renewals in connection therewith, (iii) all copyrightable works, all copyrights, and all applications, registrations and renewals in connection therewith, (iv) all trade secrets and confidential business information (including ideas, research and development, know-how, formulas, recipes, compositions, manufacturing and production processes and techniques, technical data, designs, drawings, specifications, customer and supplier lists, pricing and cost information, and business and marketing plans and proposals), (v) all computer software (including data and related documentation and including software installed on hard disk drives) other than off-the-shelf computer software subject to shrink-wrap or click-through licenses, (vi) web sites, website domain names, social media accounts and passwords and other e-commerce and social media assets, and (vii) all copies and tangible embodiments of any of the foregoing (in whatever form or medium).

(tt) "Inventory" means all raw materials, ingredients and finished goods inventory of the Business after reduction for damaged, obsolete or otherwise unsaleable inventory, as reflected on the Closing Date Financial Report.

(uu) "Inventory Valuation Mechanism" means the inventory valuation mechanism described in Schedule 2.1(b).

(vv) "IPO Underwriter" means Cannacord Genuity Corp.

(ww) "Knowledge of Sellers" or "Sellers' Knowledge" and similar phrases using the term "Knowledge" means the actual knowledge, after due inquiry, of Michael Dundas, Robert A. Edelstein, Louis F. Karger, David S. Rosenberg and Eric J. Wardrop.

(xx) "Law" means any federal, state, local, municipal, provincial, foreign or other law, statute, constitution, principle of common law, resolution, ordinance, code, edict, consent order, consent decree, decree, Order, judgment, rule, regulation, ruling, guideline, notice, protocol, directive, regulatory guidance, agreement or requirement issued, enacted, adopted, promulgated, implemented or otherwise put into effect by or with or under the authority of any Governmental Authority.

(yy) "Limited Governmental Requirement" means all Governmental Requirements excluding any U.S. federal, civil or criminal laws as they relate to the cultivation, harvesting, production, distribution, sale and possession of cannabis products in the ordinary course of the Business, including, but not limited to, the prohibition on drug trafficking under 21 U.S.C. § 841(a), et seq., the conspiracy statute under 18 U.S.C. § 846, the bar against aiding and abetting the conduct of an offense under 18 U.S.C. § 2, the bar against misprision of a felony (concealing another's felonious conduct) under 18 U.S.C. § 4, the bar against being an accessory after the fact to criminal conduct under 18 U.S.C. § 3, and federal money laundering statutes under 18 U.S.C. §§ 1956, 1957, and 1960 (the "Federal Cannabis Laws").

(zz) "Losses" mean all losses, liabilities, deficiencies, direct damages, indirect damages and consequential damages (but, in the case of indirect damages and consequential damages of a Party or its indemnified parties, only to the extent that such indirect damages and consequential damages are reasonably foreseeable and arise from events within the control of the indemnifying Party (or in the case of indirect and consequential damages of Buyer, the SPAC or their indemnified parties caused by events within the control of the Company, only such events that were within the control of the Company prior to the Closing, encumbrances, fines, penalties, claims, costs and expenses (including all fines, penalties and other amounts paid pursuant to a judgment, compromise or settlement, or costs associated with enforcing any right to indemnification hereunder), court costs and reasonable legal and accounting fees and disbursements; provided that Losses will exclude special damages, exemplary damages, punitive damages and (in the case of Losses of a Party or its indemnified parties) all indirect damages and consequential damages that are either not reasonably foreseeable or arise from events not within control of the indemnifying Party (and in the case of indirect damages and consequential damages of Buyer, the SPAC or their indemnified parties caused by the Company, those indirect damages and consequential damages caused by events not within the control of the Company prior to the Closing), unless and to the extent such damages are awarded in connection with a Third Party Proceeding (as defined in, and pursuant to, Section 9.1(e)).

(aaa) "M2 Cannabis Harvest Threshold" means when the 89th pound of saleable recreational cannabis flower has been produced at the M2 Grow Building.

(bbb) "M2 Grow Building" means the Company's planned cannabis cultivation facility to be constructed and developed in Milford, Massachusetts comprised of approximately 26,250 square feet of total space.

(ccc) "M3 Cannabis Harvest Threshold" means when the 311th pound of saleable recreational cannabis flower has been produced at the M3 Grow Building.

(ddd) "M3 Grow Building" means the Company's planned cannabis cultivation facility to be constructed and developed in Milford, Massachusetts comprised of approximately 92,000 square feet of total space, subject to getting zoning approvals from the Town of Milford, MA for a building with that amount of square footage.

(eee) "Material Adverse Effect" means, with respect to any Person, any change or event or effect that is materially adverse to the business or financial condition of such Person and its subsidiaries, taken as a whole, including changes in Law but excluding, in each case, any change, event or effect arising out of or resulting from: (i) changes in general business conditions; (ii) changes in conditions in the U.S. or global economy or capital, financial, credit, foreign exchange or securities markets generally, including any disruption thereof; (iii) fires, epidemics, quarantine restrictions, strikes, freight embargoes, earthquakes, hurricanes, floods or other acts of God or natural disasters; (iv) any outbreak or escalation of hostilities, insurrection or war, whether or not pursuant to declaration of a national emergency or war, acts of terrorism or similar calamity or crisis; (v) changes in applicable accounting regulations or principles or interpretations thereof; or (vi) the negotiation, announcement, pendency, execution, delivery or performance of this Agreement or any ancillary documents thereto, the consummation of the Transactions or the identity of another Party to the Transactions, including any termination of, denial of, reduction in or similar negative impact on relationships, contractual or otherwise, with any customers, suppliers, distributors, partners or employees of such Person; except, in the case of clauses (i) through (vi), to the extent such change, effect, event, occurrence, state of facts or development, has had a disproportionate effect on the Person in question relative to the effect of such change, effect, event, occurrence, state of facts or development on other persons participating in such Person's industry.

(fff) "Material Contracts" mean the following written contracts and oral contracts which are currently in effect and to which the Company is a Party or by which the Company is bound:

(i) any agreement for the purchase or supply of cannabis,

(ii) any agreement (or group of related agreements with the same Person or its Affiliates) under which the Company has created, incurred or assumed any Indebtedness or imposed an Encumbrance on any of its assets,

(iii) any agreement for the lease of real property or personal property, with payments required per annum in excess of $10,000,

(iv) any license or royalty agreement,

(v) any agreement with any Affiliate of the Company,

(vi) any agreement relating to any Employee Pension Benefit Plan, Employee Welfare Benefit Plan, or any other Benefit Arrangement,

(vii) any employment, consulting or sales or leasing representative agreement not cancelable by the Company without penalty upon sixty (60) days or less written notice,

(viii) any settlement agreement or other agreement in respect of any past or present Proceeding,

(ix) any non-competition or non-solicitation agreement which restricts the conduct of the Business,

(x) any confidentiality agreement, which if breached, could have a Material Adverse Effect on the Company (other than confidentiality agreements with the Company's current employees and/or consultants entered into in the ordinary course of the Business),

(xi) any agreement, or series of agreements with any one Person, providing for indemnification by the Company, which could reasonably expected to result in liability to the Company in excess of $50,000, individually or in the aggregate, or

(xii) any other agreement (or group of related agreements with the same Person or its Affiliates) not cancelable by the Company without penalty the performance of which will extend over a period of more than one (1) year, involves consideration in excess of $50,000 or is or could be reasonably anticipated to result in a loss to the Company exceeding $50,000 or was entered into not in the ordinary course of the Business or not otherwise consistent with such Company's past practices.

(ggg) "Minor Contracts" mean any contract and other agreement (other than the Material Contracts), whether written or oral, to which the Company is a Party or by which the Company is bound.

(hhh) "Misrepresentation" means an untrue statement of a material fact or an omission to state a material fact required or necessary to make the statements contained therein not misleading in light of the circumstances in which they are made.

(iii) "NEO Exchange" means the Aequitas NEO Exchange, a Canadian stock exchange based in Toronto, Ontario.

(jjj) "Order" means any order, writ, assessment, decision, injunction, decree, judgment, ruling, award, settlement or stipulation issued, promulgated or entered into by or with any Governmental Authority.

(kkk) "Other Current Assets" mean all current assets of the Company, including prepaid expenses and deposits of the Company other than Cash, Accounts Receivable, and Inventory, to the extent reflected on the Closing Date Financial Report.

(lll) "Other Transactions" means the other cannabis related acquisitions either being considered by Buyer, the SPAC or their Affiliates, or for which Buyer, the SPAC and/or their Affiliates have entered into a definitive purchase agreement, as described on Schedule 7.2(f).

(mmm)"Owned Tangible Personal Property" means each item of Tangible Personal Property owned by the Company with a fair market value in excess of $10,000.

(nnn) "Permits" means all permits, licenses, consents, franchises, approvals, registrations, certificates, variances and other authorizations required to be obtained from any Governmental Authority or other Person in connection with the operation of the Business and necessary to conduct the Business as presently conducted.

(ooo) "Permitted Encumbrances" means (a) statutory Encumbrances for current Taxes or other governmental charges not yet due and payable or the amount or validity of which is being contested in good faith (provided reasonable reserves have been made in respect thereof), (b) mechanics', carriers', workers', repairers' and similar statutory Encumbrances arising or incurred in the ordinary course of business for amounts which are not delinquent or which are being contested by appropriate proceedings (provided reasonable reserves have been made in respect thereof), (c) zoning, entitlement, building and other land use regulations imposed by any Governmental Authority having jurisdiction over such Person's owned or leased real property, which are not violated by the current use and operation of such real property, (d) covenants, conditions, restrictions, easements and other similar non-monetary matters of record affecting title to such Person's owned or leased property, which do not materially impair the marketability of the occupancy or use of such property for the purposes for which it is currently used in connection with such Person's business, (e) any right of way or easement related to public roads and highways, which do not materially impair the occupancy or use of Real Property for the purposes for which it is currently used in connection with such Person's business, (f) Encumbrances arising under workers' compensation, unemployment insurance, social security, retirement and similar legislation for amounts not yet due and payable, (g) liens which will be removed by payment of Indebtedness on the Closing Date or on the first Business Day after the Closing Date with regard to the GP Lender Indebtedness only, and (h) other liens which will be removed on or prior to the Closing Date.

(ppp) "Person" means any Governmental Authority, individual, association, joint venture, partnership, corporation, limited liability company, trust or other entity.

(qqq) "Pre-Closing Tax Period" means all taxable periods ending on or before the Closing Date and the portion through the end of the Closing Date for any taxable period that includes (but does not end on) the Closing Date.

(rrr) "Pro Rata Share" means fifty percent (50%) with respect to each Seller.

(sss) "Proceeding" means any claim, demand, action, suit, litigation, dispute, order, writ, injunction, judgment, assessment, decree, grievance, arbitral action, investigation or other proceeding.

(ttt) "Prospectus" means the non-offering preliminary prospectus of the SPAC and/or the Final IPO Prospectus, and any amendment thereto, as the context requires, containing disclosure regarding the Transactions and the Other Transactions, as the SPAC's Qualifying Acquisition.

(uuu) "Qualifying Acquisition" means the transactions contemplated in this Agreement together with the Other Transactions, and related matters.

(vvv) "Real Property" means all real property owned or leased by the Company or in which the Company otherwise has any interest, together with (i) all buildings and improvements located thereon and (ii) all rights, privileges, interests, easements, hereditaments and appurtenances thereunto in any way incident, appertaining or belonging thereto.

(www) "Related Person" means: (x) with respect to a particular individual: (i) each other member of such individual's family; (ii) any Person that is directly or indirectly controlled by any one or more members of such individual's family; (iii) any Person in which members of such individual's family hold (individually or in the aggregate) a material interest, including an equity interest of 10% or more; and (iv) any Person with respect to which one or more members of such individual's family serves as a director, manager, officer, partner, executor or trustee (or in a similar capacity); and (y) with respect to a specified Person other than an individual, an Affiliate of that Person.

(xxx) "Representation Survival Period" means, for representations and warranties of Sellers and the Company, the period beginning on the Closing Date and ending on the date that is eighteen (18) months after the Closing Date and, for the representations and warranties of Buyer and the SPAC, the period beginning on the Closing Date and ending on the date that is twenty-four (24) months after the Closing Date.

(yyy) "Representative" means any manager, officer, director, principal, attorney, accountant, agent, employee or other representative of any Person.

(zzz) "Sellers Exchange Consideration" means Exchangeable Shares valued at $15.91 per share, which Sellers Exchange Consideration will have a value equal to $50,000,000 less: (a) the GP Lender Note Pay-Off Payment; and (b) the principal amount of the GP Lender Note. For purposes of clarification, the Sellers Exchange Consideration does not include the value of the Earn-out Payment, if any, or the Inventory Payment, if any.

(aaaa) "Sellers' Representative Expense Amount" means $350,000 in cash.

(bbbb) "Sellers' Representative Expense Fund" means the Sellers' Representative Expense Amount, including any amounts earned thereon, and less any disbursements therefrom in accordance with this Agreement.

(cccc) "Shareholders Agreement" means that certain Shareholders Agreement by and between the Company and Sellers dated as of February 7, 2018.

(dddd) "SPAC Board" means the board of directors of the SPAC, as constituted from time to time.

(eeee) "SPAC Circular" means the notice of the SPAC Shareholder Meeting and accompanying management information circular, including all schedules, appendices and exhibits to, and information incorporated by reference in, such management information circular, to be sent to the SPAC Shareholders in connection with the SPAC Shareholder Meeting, as amended, supplemented or otherwise modified from time to time in accordance with the terms of this Agreement.

(ffff) "SPAC Class A Shares" means the class A restricted voting shares in the capital of the SPAC as of immediately prior to the Closing. For purposes of clarification, the Parties understand and agree that as of the Closing: (i) all non-redeemed outstanding SPAC Class A Shares shall convert into SPAC Subordinate Voting Shares on a 1:1 basis; and (ii) all outstanding SPAC Warrants exercisable for SPAC Class A Shares and SPAC Class A Share rights shall only be exercisable for SPAC Subordinate Voting Shares.

(gggg) "SPAC Class A Units" means units comprised of one SPAC Class A Share, one SPAC Class A Share purchase warrant, and one SPAC Class A Share right as in existence immediately prior to the Closing.

(hhhh) "SPAC Class B Shares" means the class B voting shares in the capital of the SPAC as of immediately prior to the Closing. For purpose of clarification, the Parties understand and agree that: (a) all holders of SPAC Class B Shares immediately prior to the Closing have exercised a one-time right to convert into SPAC Multiple Voting Shares prior to the Closing; and (b) concurrently with the Closing, the SPAC is redesignating all of the remaining and unissued SPAC Class B Shares as SPAC Subordinate Voting Shares with the rights set forth in the SPAC Constitutive Documents.

(iiii) "SPAC Multiple Voting Shares" means the Multiple Voting Shares in the capital of the SPAC.

(jjjj) "SPAC Subordinate Voting Shares" means the Subordinate Voting Shares in the capital of the SPAC.

(kkkk) "SPAC Constitutive Documents" means the SPAC's Certificate of Incorporation and By-Law No. 1, both as the same have been or may be amended and/or restated from time to time.

(llll) "SPAC Resolution" means the resolution of the SPAC Shareholders in the form to be mutually agreed upon by the SPAC and Sellers, acting reasonably.

(mmmm) "SPAC Securities Authorities" means, collectively, the Alberta Securities Commission, British Columbia Securities Commission, Manitoba Securities Commission, Financial and Consumer Services Commission of New Brunswick, Office of the Superintendent of Securities Service Newfoundland and Labrador, Office of the Superintendent of Securities of Northwest Territories, Nova Scotia Securities Commission, Nunavut Securities Office, Ontario Securities Commission, Office of the Superintendent of Securities of Prince Edward Island, Financial and Consumer Affairs Authority of Saskatchewan, and the Office of the Yukon Superintendent of Securities.

(nnnn) "SPAC Securities Laws" means the Securities Act (Ontario) and all the securities laws of each province and territory of Canada, except Quebec, and the rules, regulations and policies of the NEO Exchange.

(oooo) "SPAC Shareholder Approval" means the approval by the SPAC Shareholders of the SPAC Resolution which shall approve the Transactions, the Other

Transactions and related matters by ordinary resolution (with holders of both classes of the SPAC Shares voting as if they were a single class), or such other approval as may be required.

(pppp) "SPAC Shareholder Meeting" means the special meeting of the SPAC Shareholders, including any adjournment or postponement of such special meeting in accordance with the terms of this Agreement, to be called and held to consider the SPAC Resolution and for any other purpose as may be set out in the SPAC Circular.

(qqqq) "SPAC Shareholders" means: (a) prior to the Closing, the registered or beneficial owners of the SPAC Shares, as the context requires; and (b) at and after the Closing and the consummation of the Other Transactions, the registered and/or beneficial owners of the SPAC Multiple Voting Shares and the SPAC Subordinate Voting Shares.

(rrrr) "SPAC Shares" means the SPAC Class A Shares, the SPAC Class B Shares, the SPAC Multiple Voting Shares and the SPAC Subordinate Voting Shares (as applicable).

(ssss) "SPAC Warrants" means the warrants to purchase the SPAC Shares.

(tttt) "Sponsor" means Mercer Park CB, L.P., a limited partnership formed under the laws of the State of Delaware.

(uuuu) "Straddle Period" means any Tax period that includes (but does not end on) the Closing Date.

(vvvv) "Tangible Personal Property" means all tangible personal property (other than Inventory) owned or leased by the Company or in which the Company has any interest including vehicles and production and processing equipment, warehouse equipment, computer hardware, furniture and fixtures, leasehold improvements, supplies and other tangible assets, together with any transferable manufacturer or vendor warranties related thereto.

(wwww) "Target Inventory" means Inventory in the amount of $800,000 for the Company (not calculated in accordance with IFRS).

(xxxx) "Target Working Capital" means Working Capital in the amount of $200,000 for the Company(not calculated in accordance with IFRS, including any components of Working Capital).

(yyyy) "Tax" means any federal, state, local or foreign income, gross receipts, license, payroll, employment, excise, severance, startup, occupation, premium, windfall profits, environmental (including taxes under Code Section 59A), customs duties, capital stock, franchise, profits, withholding, social security (or similar), health, unemployment, disability, real property, personal property, intangible property, sales, use, transfer, registration, value added, goods and services, harmonized, alternative or add-on minimum, estimated, or other tax or similar obligation of any kind whatsoever, including any interest, penalty or addition thereto, whether disputed or not.

(zzzz) "Tax Return" means any return, declaration, report, claim for refund, or information return or statement relating to Taxes, including any schedule or attachment thereto, and any amendment thereof.

(aaaaa) "Transactions" means, collectively, all of the transactions contemplated under this Agreement.

(bbbbb) "US Securities Act" means the United States Securities Act of 1933, as amended.

(ccccc) "WARN Act" means the federal Worker Adjustment and Retraining Notification Act of 1988, and similar state and local laws related to plant closings, relocations, mass layoffs and mass employment losses.

(ddddd) "Working Capital" means, as of the Closing Date: (i) the sum of (A) Cash, (B) the Accounts Receivable (net of reserves for doubtful accounts) and (C) the Other Current Assets minus (ii) the sum of (A) the Accounts Payable and (B) the Accrued Liabilities, the computation of which will be performed consistent with the methodology used to prepare Exhibit A.

Section 1.2. Other Defined Terms. The following terms have the meanings defined for such terms in the Sections set forth below:

Term	Section
Agreement	Introduction
Agreement Date	Introduction
Anti-Money Laundering Laws	4.26
Benefit Arrangements	4.16(i)
Blocked person	4.27
Buyer	Introduction
Buyer Disclosure Schedule Submission Date	6.8(b)
Buyer Disclosure Schedules	Article 5
Buyer Shares	5.8(a)
Claim	6.16
Closing	3.1
Closing Date	3.1
Code	Recitals
Company	Introduction
Company Continuing Employee	6.9(a)
Company Disclosure Schedule Submission Date	6.8(a)
Company Disclosure Schedules	Article 4
Confidentiality Agreement	6.4
Contribution Documents	7.1(c)
Cure Period	8.2
Dispute Notice	9.7(a)
Disqualification Event	5.8(b)

Withheld Amounts.....9.2(a)

Section 1.3. Construction of Defined Terms. Except as otherwise expressly provided, as used in Article 1 of this Agreement, Accounts Payable, Accounts Receivable, Accrued Liabilities, Cash, Indebtedness, Inventory, Other Current Assets and Working Capital of the Company will mean the amounts determined in accordance with IFRS.

Section 1.4. Usage of Terms. Except where the context otherwise requires, words importing the singular number will include the plural number and vice versa. Use of the word "including" means "including, without limitation".

Section 1.5. References to Articles, Sections, Exhibits and Schedules. All references in this Agreement to Articles, Sections (and other subdivisions), Exhibits and Schedules refer to the corresponding Articles, Sections (and other subdivisions), Exhibits and Schedules of or attached to this Agreement, unless the context expressly, or by necessary implication, otherwise requires.

ARTICLE 2.
EXCHANGE OF EQUITY; INVENTORY PAYMENT; EARN-OUT

Section 2.1. Closing Contribution/Exchange of the Shares; Inventory Payment; Payoff of GP Lender. Subject to the terms and conditions contained in this Agreement, at the Closing (as defined below):

(a) Sellers will contribute to Buyer, and Buyer will accept from Sellers, all of the Shares, free and clear of any Encumbrances (except Encumbrances imposed by US Federal and state securities laws) in exchange for the Seller Exchange Consideration (with each of GP Investor and GP Sponsor receiving their Pro Rata Share of such Exchangeable Shares).

(b) Buyer will pay to Sellers, each Seller's Pro Rata Share of an aggregate amount equal to the fair market value of the Inventory (not valued in accordance with IFRS) owned by the Company at the Closing, as determined using the Inventory Valuation Mechanism, but only to the extent such Inventory exceeds the Target Inventory (the "Inventory Payment"). One-third (1/3) of the Inventory Payment (but not to exceed $2.5 million) will be paid by Buyer to the Sellers, by wire transfer of immediately available funds to an account or accounts designated by Sellers' Representative, at the Closing (the "First Inventory Payment Installment"), and the balance of the Inventory Payment will be paid by the Buyer to the Sellers, by wire transfer of immediately available funds to an account or accounts designated by the Sellers' Representative, within one hundred and twenty (120) calendar days after the Closing (the "Second Inventory Payment Installment"). Buyer and Sellers recognize and agree that the Inventory Payment made to Sellers pursuant to this Section 2.1(b) will be deemed a receipt of money by Sellers, in addition to their receipt of the Sellers Exchange Consideration, in exchange for Sellers' contribution of the Shares to Buyer.

(c) The Sellers' Representative Expense Amount will be delivered by the Company to the Sellers' Representative by wire transfer of immediately available funds and will be funded by the Company, immediately prior to the Closing, so long as the Target Working Capital is in existence at the Closing. For purposes of clarification, the Sellers' Representative

Expense Amount: (a) is not payment or compensation to the Sellers' Representative for any services rendered; but rather (b) is a fund to be used by the Sellers' Representative solely on behalf of Sellers to administer this Agreement on behalf of Sellers, enforce Sellers' right under this Agreement and pay for certain professional services by third Persons performed on behalf of Sellers.

(d) The SPAC agrees to: (i) contribute to CSAC Holdings Inc., a Nevada corporation and direct wholly-owned subsidiary of CSAC ("CSAC Holdings"), an amount equal to the GP Lender Note Pay-Off Payment; and (ii) cause Holdings to contribute such amount to Buyer in exchange for the Buyer's issuance to Holdings of 3,737,046 shares of Buyer's Class A Voting Common Stock.

(e) Buyer shall deliver the GP Lender Note Pay-Off Payment, by wire transfer of immediately available funds, the GP Lender Note and the GP Lender Note Security Documents to the Sellers' Representative and the Sellers' Representative agrees to deliver them to GP Lender (on behalf of the Company) on the first Business Day immediately following the Closing Date (at which time the Company shall be a wholly-owned subsidiary of Buyer). Buyer and the SPAC agree that the GP Lender Note will be secured by a first priority "all-asset" lien on the Company's assets evidenced by the GP Lender Note Security Documents; provided however, that GP Lender will agree to subordinate the priority of such lien (but not GP Lender's right to payment under the GP Lender Note) to any "asset" lien granted by the Company to any lender of funds for the construction of the M2 Grow Building or the M3 Grow Building; provided that such lender is not a Related Person of the SPAC or any of its officers or directors and the GP Lender agrees that it may not initiate any Proceeding to enforce the GP Lender Note without giving 180 calendar days prior written notice to such lender.

Section 2.2. Earn-out.

(a) As additional consideration for the contribution/exchange of the Shares, Buyer will pay to Sellers an amount, if any, equal to $27,500,00.00 (the "Earn-out Payment").

(b) The Earn-out Payment, if any, will be paid by Buyer to Sellers in full, with each Seller receiving their Pro Rata Share of the Earn-out Payment, within one hundred and twenty (120) calendar days following the last day of the Earn-out Period. Buyer will pay to Sellers the Earn-out Payment, if any, in cash by wire transfer of immediately available funds to the bank accounts for Sellers then designated by Sellers' Representative. The SPAC hereby agrees to guaranty the payment of the Earn-out Payment, if due, pursuant to a guaranty agreement negotiated by Sellers and the SPAC, acting reasonably, and entered into by Sellers and the SPAC prior to the Closing (the "Guaranty Agreement").

(c) Subsequent to the Closing, the Company's management will have reasonable discretion with respect to the construction and operation of the M2 Grow Building and the M3 Grow Building, and neither the Company, Buyer nor the SPAC will, directly or indirectly, take any actions in bad faith that would have the purpose of avoiding the Earn-out Payment, including, but not limited to, not funding sufficient amounts for the construction and operation of the M2 Grow Building and/or the M3 Grow Building.

(d) The Company, Buyer and the SPAC will use their commercially reasonable efforts to cause the Company to construct the M2 Grow Building and the M3 Grow Building and begin operations at such facilities within 730 calendar days after the Closing. The Company will construct the M2 Grow Building and the M3 Grow Building to a standard of quality that is at least as good as the standard of quality at the Company's existing cultivation facility in Milford, MA as of the Agreement Date.

(e) Sellers will assist Buyer and the Company with, and will not hinder or delay, any of the activities required to establish the Earn-out Period Start Date for either the M2 Grow Building or the M3 Grow Building as set out in the definition of "Earn-out Period Start Date" in this Agreement; provided that neither the Sellers nor the Sellers' Representative will be required to incur any expenses in connection with such assistance.

(f) The contingent right to receive the Earn-out Payment will not be represented by any form of certificate or other instrument, is not transferable, except by operation of Law, and does not constitute an equity or ownership interest in Buyer, the SPAC or the Company. In addition, the contingent right to receive the Earn-out Payment is not related to ownership of equity interests in Buyer, the SPAC or the Company and, for avoidance of doubt, is payable regardless of whether Sellers dispose of, or exchange, their Exchangeable Shares following the Closing. Sellers will not have any rights as a security holder of Buyer, the SPAC or the Company as a result of Sellers' contingent right to receive the Earn-out Payment. No interest is payable with respect to the Earn-out Payment, unless such payment is not made within one-hundred twenty (120) calendar days after the end of the Earn-out Period, in which case the Earn-out Payment due will bear interest at a rate of 6% per annum from the end of the Earn-out Period.

(g) Buyer and Sellers recognize and agree that the Earn-out Payment made to Sellers pursuant to this Section 2.2, if any, will be deemed a receipt of money by Sellers, in addition to their receipt of the Sellers Exchange Consideration, in exchange for Sellers' contribution of the the Shares to Buyer, if and when such Earn-out Payment is actually made.

Section 2.3. Taxes. Buyer will be responsible for the payment of any sales, use, transfer, excise, stamp or other similar Taxes imposed by reason of the exchange of the Shares for the Sellers Exchange Consideration pursuant to this Agreement and any deficiency, interest or penalty with respect to such taxes. The Parties agree that this Section 2.3 is not intended to apply to the Inventory Payment, the Earn-out Payment and that all Taxes related to the payment of the Inventory Payment or the Earn-out Payment (or other income or capital gains Taxes of Sellers or their equity owners) will be paid by Sellers or their equity owners.

Section 2.4. Section 351. For all income Tax purposes (including state and local Tax purposes where applicable), the Parties intend that: (a) the contribution by CSAC Holdings of an amount equal to the GP Lender Note Pay-Off Payment to Buyer and all other contributions made by CSAC Holdings to Buyer in connection with the transactions contemplated by this Agreement and the Other Transactions in exchange for shares of stock of Buyer; (b) the contribution by Sellers of the Shares to Buyer in exchange for the Sellers Exchange Consideration; and (c) the contributions to Buyer by certain parties to the Other Transactions in exchange for shares of stock of Buyer, will all constitute a single integrated

transaction that qualifies as and will be treated as an exchange under Section 351 of the Code (and applicable comparable state and local Tax laws) and the Treasury regulations promulgated thereunder. Each Party will, and will cause its Affiliates, to prepare its and their Tax Returns in a manner that is consistent with the Parties' intentions as set forth in the first sentence of this Section 2.4, and no Party will take, or permit any of its Affiliates to take, any action, including the filing of any Tax election, either before or after the consummation of the transactions contemplated by this Agreement, that is in any way inconsistent with or that could in any way jeopardize, in whole or in part, the contributions to and the issuances by Buyer of Buyer stock described in the first sentence of this Section 2.4 qualifying as an exchange under Section 351 of the Code.

Section 2.5. Terminology. Notwithstanding any other provision herein to the contrary, the use of the defined terms "Buyer" and "Seller" and any variations with respect to such terms, or use of terms with similar meanings, are understood by the Parties to be for convenience only and will not conflict with Section 2.4 above nor with the intention of the Parties that the transactions contemplated pursuant to this Agreement (including the Other Transactions, as applicable) constitute a contribution of the Shares by Sellers to Buyer in exchange for the Sellers Exchange Consideration, a contribution or contributions by CSAC Holdings to Buyer in exchange for Buyer stock, and a contribution or contributions by certain parties to the Other Transactions to Buyer in exchange for Buyer stock. The Parties agree that Buyer is not, and that Buyer shall not for any purpose be treated as, purchasing the Shares.

ARTICLE 3.
CLOSING

Section 3.1. Closing. The closing of the transactions described in Section 2.1 above (the "Closing") will take place remotely via the electronic exchange of documents and signatures on the Agreement Date (the "Closing Date"). The Closing will be deemed to have occurred at 4:00 p.m., Eastern time, on the Closing Date.

ARTICLE 4.
REPRESENTATIONS AND WARRANTIES OF SELLERS AND THE COMPANY

Subject to the provisions of Section 6.5 below, except as set forth on the disclosure schedules delivered by the Company to Buyer on the Agreement Date (the "Company Disclosure Schedules"), Sellers and the Company, jointly and severally, represent and warrant to Buyer and the SPAC that the statements contained in this Article 4 are correct and complete as of the Agreement Date. Sellers waive all rights to seek contribution or other recourse against the Company after the Closing with respect to the statements contained in this Article 4 or any covenants of the Company in this Agreement. A fact or matter disclosed in the Company Disclosure Schedules with respect to one Schedule or Schedules thereof will be deemed to be disclosed with respect to each other Schedule or Schedules where such disclosure is appropriate to the extent that it is reasonably apparent from reading such Company Disclosure Schedule that such disclosure is applicable to such other Schedule or Schedules; provided however, that with respect to Schedules 4.17 and 4.19 of the Company Disclosure Schedules, such Schedules shall not be subject to, or qualified by, the information of any other Schedule or Schedules of the Company Disclosure Schedules except to the extent such Schedule is specifically cross-

referenced by another Schedule or Schedules of the Company Disclosure Schedules or such Schedule or Schedules specifically cross-references another section or subsection of the Company Disclosure Schedules.

Section 4.1. Organization and Authority of the Company to Conduct Business. The Company is duly organized, validly existing and in active status under the laws of the Commonwealth of Massachusetts. The Company is not qualified to do business in any state or commonwealth other than the Commonwealth of Massachusetts and is not required to be qualified in any other state or commonwealth in the United States. Except as set forth on Schedule 4.1 of the Company Disclosure Schedules, all of the Company's Affiliates with whom it does business are individuals and no Affiliate of the Company owns or has any interest in any of the assets used in the Business. The Company has full corporate power and authority (under the Limited Governmental Requirements) to conduct the Business as it is presently being conducted and to own and lease the properties and assets currently owned or leased by the Company. The Company does not have any stock or equity interest in any other Person.

Section 4.2. Power and Authority; Binding Effect. Sellers have all necessary legal power and authority (under the Limited Governmental Requirements) necessary to authorize, execute and deliver this Agreement, to consummate the Transactions, and to perform their obligations under this Agreement. Each of Sellers has obtained the approval of their Managers and Members (under the Limited Governmental Requirements) to authorize, execute and deliver this Agreement, to consummate the Transactions, and to perform their obligations under this Agreement. This Agreement has been duly executed and delivered by each Seller and (following due authorization, execution, and delivery by the other Parties) constitutes a legal, valid and binding obligation (under the Limited Governmental Requirements) of each Seller enforceable against each Seller in accordance with its terms, except as such enforcement may be limited by the Enforceability Limitations. The Company has all necessary legal power and authority (under the Limited Governmental Requirements) and has taken all action (under the Limited Governmental Requirements) necessary to authorize, execute and deliver this Agreement, to consummate the Transactions, and to perform its obligations under this Agreement. This Agreement has been duly executed and delivered by the Company and (following due authorization, execution, and delivery by the other Parties) constitutes a legal, valid and binding obligation (under the Limited Governmental Requirements) of the Company enforceable against the Company in accordance with its terms, except as such enforcement may be limited by the Enforceability Limitations.

Section 4.3. Equity Information. The Shares are owned exclusively by Sellers, in the amounts set forth on Schedule 4.3(a) of the Company Disclosure Schedules. The Shares represent 100% of the outstanding capital stock of the Company. All Shares have been duly authorized and validly issued and have been issued in compliance with applicable securities Laws. Sellers have made available to Buyer true, correct and complete copies of the organizational documents of the Company current in effect. The minute books of the Company contain true, complete and correct records in all material respects of all meetings and other material corporate actions held or taken by shareholders, directors or other governing bodies through the Agreement Date hereof. All such minute books of the Company have been made available to Buyer. Other than the Shares, there are not now outstanding any other equity interests, phantom equity interests or other securities, or any options, warrants or any rights

related to the Company or to any other equity interests, phantom equity interests or other securities of the Company. Except as set forth on Schedule 4.3(a) of the Company Disclosure Schedules, there are no agreements of any kind relating to the issuance of any equity interests of the Company, or any convertible or exchangeable securities or any options, warrants or other rights relating to the equity interests of the Company. Except as set forth on Schedule 4.3(a) of the Company Disclosure Schedules, there are no voting agreements, voting trusts, buy-sell agreements, options or right of first purchase agreements or other agreements of any kind relating to the Shares.

Section 4.4. Title.

(a) Sellers own good title to the Shares, free and clear of all Encumbrances, except those imposed by applicable U.S. federal and state securities laws and the Shareholders' Agreement (which Shareholders' Agreement will be terminated (without liability to the Company and with a full release) by Sellers on or before the Closing). Each Seller has the full and unrestricted power to sell, assign, transfer and deliver the Shares that it owns pursuant to the terms of this Agreement, subject to restrictions imposed by applicable U.S. federal and state securities laws and the Shareholders' Agreement (which Shareholders' Agreement will be terminated by Sellers and the Company on or before the Closing). Neither Seller is a party to any option, warrant, purchase right or other contract or commitment that could (including upon the occurrence of any contingency or event) require Seller to sell, transfer or otherwise dispose of any of the Shares or any interest therein, other than this Agreement. Except as set forth on Schedule 4.4(a) of the Company Disclosure Schedules, no Seller is a party to any voting trust, proxy or other agreement or understanding with respect to any Seller's ownership, voting or transfer of, or otherwise related to, the Shares that it owns. Upon delivery to Buyer of certificates for the Shares and Buyer's payment and/or delivery (as applicable) of the Exchange Consideration, Buyer will acquire good, valid and marketable title to the Shares, free and clear of all Encumbrances, except those imposed by applicable U.S. federal and state securities laws.

(b) Except as set forth on Schedule 4.4(b) of the Company Disclosure Schedules and except for Permitted Encumbrances, the Company has good title to all of its assets, free and clear of all Encumbrances.

Section 4.5. No Violation or Breach. The execution and delivery of this Agreement, the consummation of the Transactions, and the fulfillment of the terms of this Agreement, do not and will not result in or constitute: (i) a violation or breach of any provision of the organizational or other governing documents of the Company, (ii) except as set forth on Schedule 4.5 of the Company Disclosure Schedules, a material breach of, a loss of rights under, or an event, occurrence, condition or act which is or, with the giving of notice or the lapse of time, would become, a breach of or loss of rights under, or result in the acceleration of any obligations under, any term or provision of any Material Contract to which the Company is a party or any license, franchise, permit, authorization or concession issued to, or for the benefit of, the Company, (iii) a violation by any Seller, the Company of any Limited Governmental Requirement, order, judgment, writ, injunction, decree or award applicable to any Seller or the Company which could result in a penalty or a loss of privilege in excess of $50,000 to the Company, or (iv) an imposition of any Encumbrance on the Shares, or any Encumbrance (other

than a Permitted Encumbrance) on the assets of the Company in excess of $50,000 in the aggregate.

Section 4.6. Consents and Approvals. Except as otherwise set forth on Schedule 4.6 of the Company Disclosure Schedules, no consent, approval or authorization of, or declaration, filing or registration with, any Person is required to be made or obtained by any Seller or the Company in connection with the execution, delivery and performance of this Agreement and the consummation of the Transactions or will be necessary to ensure the continuing validity and effectiveness immediately following the Closing of any Permit or Material Contract of the Company.

Section 4.7. No Proceedings. Except as set forth on Schedule 4.7 of the Company Disclosure Schedules, there is no Proceeding pending or, to the Knowledge of Sellers, threatened against, relating to or affecting in any adverse manner the Transactions.

Section 4.8. Financial Statements; Unknown Liabilities.

(a) The Company has delivered the Financial Statements to Buyer and the SPAC. The Financial Statements fairly present the financial condition and the results of operations of the Company as of their respective dates and for the periods then ended in accordance with IFRS applied on a consistent basis. The books and records of the Company from which the Financial Statements were prepared fairly reflect the assets, liabilities and operations of the Company in all material respects, and the Financial Statements are in material conformity therewith.

(b) Except as disclosed in Schedule 4.8 of the Company Disclosure Schedules, there are, and as of the Closing Date there will be, no liabilities or obligations of any nature relating to the Company or arising from the Business, whether absolute, accrued, contingent, known, unknown, matured, unmatured or otherwise, and whether or not required to be disclosed or provided for in financial statements of the Company in accordance with IFRS, except (i) liabilities and obligations reflected in the Financial Statements for the fiscal year ended December 31, 2017 and the fiscal period ending September 30, 2018, (ii) liabilities and obligations reflected in the Closing Date Financial Report, and (iii) liabilities and obligations incurred between September 30, 2018 and the Closing Date in the ordinary course of the Business of the Company (none of which results from, arises out of or relates to any breach of contract, breach of warranty, tort, infringement or violation of any Limited Governmental Requirements resulting in damages to or liabilities of the Company in excess of $100,000 in the aggregate). Except as disclosed in the Financial Statements or Schedule 4.8 of the Company Disclosure Schedules or in the Closing Date Financial Report, the Company has no Indebtedness, and as of the Closing Date the Company will have no Indebtedness, other than trade debt incurred in the ordinary course of the Business and reflected in Working Capital (which has not been calculated in accordance with IFRS as of the Closing Date).

Section 4.9. Tax Matters.

(a) Except as set forth on Schedule 4.9 of the Company Disclosure Schedules, (i) the Company has filed all Tax Returns that the Company was required to file, (ii) all such Tax

Returns were correct and complete in all material respects when filed, (iii) all Taxes required to have been withheld in connection with amounts paid or owing to any employee, independent contractor, creditor, shareholder, or other third party have been withheld, (iv) all material Taxes required to have been paid by the Company (whether or not shown on any Tax Return) have been paid, (v) the Company is not currently the beneficiary of any extension of time within which to file any Tax Return, (vi) no written notice has been received by the Company and, to the Knowledge of Sellers, no claim has been made within the past five (5) years by any Governmental Authority in any jurisdiction where the Company does not file Tax Returns that it is or may be subject to taxation by that jurisdiction, (vii) there is no dispute or claim concerning any Tax liability of the Company either claimed or raised by any Governmental Authority in writing or as to which any Seller has Knowledge, and (viii) the Company has not waived, or received a request to waive, any Tax related statute of limitations.

(b) Schedule 4.9 of the Company Disclosure Schedules lists all federal, state, regional, local, and foreign income Tax Returns of the Company filed for any taxable period ending on or after December 31, 2014. None of such Tax Returns have been audited or, to Sellers' Knowledge, are currently the subject of audit.

(c) The Company is not bound by and does not have any obligation under or potential liability with respect to any Tax allocation, Tax sharing or Tax indemnification agreement or similar Contract or arrangement. The Company does not have liability for Taxes of any other Person under the Code or any provisions of any Law, as a transferee or successor, by Contract or otherwise.

(d) The Company has not been a United States real property holding corporation within the meaning of Section 897(c)(2) of the Code during the applicable period specified in Section 897(c)(l)(A)(ii) of the Code.

(e) At all times since February 18, 2018, the Company has not been a member of an affiliated, unitary or other group filing a consolidated, combined federal or state income Tax Return, and does not have any liability for the Taxes of any Person under Treasury Regulation § 1.1502-6, as a transferee or successor, by contract or otherwise.

(f) The Company will not be required to include any amount in, or exclude any item of deduction from, income for any Tax period ending after the Closing as a result of a change in accounting method for any Pre-Closing Tax Period or pursuant to any agreement with any Tax authority with respect to any such Pre-Closing Tax Period. The Company will not be required to include in any Tax period or portion thereof beginning after the Closing Date any income that accrued in a Pre-Closing Tax Period but was not recognized in any Pre-Closing Tax Period as a result of the installment method of accounting, the completed contract method of accounting, the long-term contract method of accounting or the cash method of accounting or as a result of the receipt of any prepaid amounts.

(g) The Company has not consummated or participated in, and is not currently participating in, any transaction which was or is a "listed transaction" or "reportable transaction" as defined in Sections 6011 or 6707A of the Code or the Treasury Regulations promulgated

thereunder, including, but not limited to, transactions identified by the IRS by notice, regulation or other form of published guidance as set forth in Treasury Regulation § 1.6011-4(b)(2).

(h) Schedule 4.9 of the Company Disclosure Schedules lists all material Tax holidays, abatements, exemptions, incentives and similar grants made or awarded to the Company by any Tax authority or other Governmental Authority, and the Company has complied with all terms and conditions related thereto, does not have any outstanding Tax liabilities, except as identified on Schedule 4.9 of the Company Disclosure Schedules, and will not incur any liabilities thereunder as a result of the transactions contemplated by this Agreement.

Section 4.10. Real Property.

(a) Except as set forth on Schedule 4.10(a) of the Company Disclosure Schedules, the Company does not own, and has never owned, any Real Property. Schedule 4.10(a) of the Company Disclosure Schedules lists the street address of each parcel of Real Property, or portion thereof, leased by the Company (the "Leased Real Property"), and a list, as of the Agreement Date, of all leases for each parcel of Leased Real Property (collectively, "Leases"), including the identification of the lessee and lessor thereunder. Sellers have made available to Buyer true, accurate and complete copies of all of the Leases and all other agreements entered into by Sellers or the Company that impose obligations on the Company as a tenant under the Leases (including all amendments, extensions and renewals with respect thereto).

(b) Except as set forth on Schedule 4.10(b) of the Company Disclosure Schedules, (i) the Company enjoys peaceful and undisturbed possession of the Real Property it leases, (ii) to the Knowledge of Sellers, none of the Real Property the Company leases is subject to any commitment for sale or use by any Person other than the Company, (iii) to the Knowledge of Sellers none of the Real Property the Company leases is subject to any Encumbrance which in any material respect interferes with or impairs the continued use thereof in the usual and normal conduct of the Business, (iv) to the Knowledge of Sellers, no labor has been performed or material furnished for the Real Property for which a mechanic's or materialman's lien or liens, or any other lien, has been or could be claimed by any Person, (v) to the Knowledge of Sellers, the Real Property, and the Company, is in compliance with all Limited Governmental Requirements (including without limitation all zoning, subdivision and other applicable land use ordinances) and all existing real estate covenants, conditions, restrictions and easements, and the current use of the Real Property by the Company does not constitute a non-conforming use under the applicable local or state zoning ordinances, and (vi) to the Knowledge of Sellers, no default or breach exists with respect to, and the Company has not received any written notice of any default or breach under, any Encumbrance affecting any of the Real Property. To the Knowledge of Sellers, there are no condemnation or eminent domain proceedings pending, contemplated or threatened, against the Real Property or any part thereof, and to the Knowledge of Sellers there is no desire by any Governmental Authority to take or use the Real Property or any part thereof. To the Knowledge of Sellers, there are no existing, contemplated or threatened, general or special assessments affecting the Real Property or any portion thereof. The Company has not received written notice of, nor do Sellers have Knowledge of, any pending or threatened Proceeding (including without limitation condemnation or eminent domain proceeding) before

any Governmental Authority which relates to the ownership, maintenance, use or operation of the Real Property, nor to the Knowledge of Sellers is there any fact which might give rise to any such Proceeding or any type of existing or intended use of any real property adjacent to the Real Property which might materially adversely affect the use of the Real Property. To the Knowledge of Sellers, none of the Real Property is located within any area determined to be flood-prone under the Federal Flood Protection Act of 1973, or any comparable state or local Law. The Company has not received any written notice from any insurance company of any defects or inadequacies in the Real Property or any part thereof which would materially and adversely affect the insurability of the Real Property or the premiums for the insurance thereof, and no written notice has been given to the Company by any insurance company which has issued a policy with respect to any portion of the Real Property or by any board of fire underwriters (or other body exercising similar functions) requesting the performance of any repairs, alterations or other work which has not been complied with. To the Knowledge of Sellers, all water, sewer, gas, electric, telephone and drainage facilities and all other utilities required by law or for the normal use and operation of the Real Property are installed to the improvements situated on the Real Property, are connected pursuant to valid Permits, enter the Real Property through adjoining public streets and are otherwise adequate for the present operation of the Business and in compliance in all material respects with all Laws applicable thereto. Access to and from the Real Property is via public streets, which streets are sufficient to ensure adequate vehicular and pedestrian access for the present operation of the Business. The buildings and improvements on the Real Property (including the heating, air conditioning, mechanical, electrical and other systems used in connection therewith) are in a reasonable state of repair, have been well maintained and to the Knowledge of Sellers are free from infestation by termites, other wood destroying insects, vermin and other pests. There are no repairs or replacements for Real Property exceeding $10,000 for any single repair or replacement which are currently contemplated by the Company, or which, to the Knowledge of Sellers, should be made in order to maintain said buildings and improvements in a reasonable state of repair.

Section 4.11. Tangible Personal Property.

(a) Schedule 4.11(a) of the Company Disclosure Schedules sets forth (i) a list of each item of Tangible Personal Property owned by the Company with a fair market value in excess of $10,000, and (ii) a list of each item of Tangible Personal Property leased by the Company with a fair market value in excess of $10,000, in each case, exclusive of the motor vehicles separately scheduled pursuant to Section 4.11(c) below. Except as set forth on Schedule 4.11(a) of the Company Disclosure Schedules or reflected in the Closing Date Financial Report, there is no material tangible personal property used in the operation of the Business. Except as set forth on Schedule 4.11(a) of the Company Disclosure Schedules, the Owned Tangible Personal Property is free and clear of any Encumbrances (other than Permitted Encumbrances). Except as set forth on Schedule 4.11(a) of the Company Disclosure Schedules, all of the Tangible Personal Property is located at the Real Property and there is no tangible personal property located at the Real Property which is not owned or leased by the Company.

(b) The Tangible Personal Property is, taken as a whole, in reasonable working order and adequate for its intended use, ordinary wear and tear and normal repairs and replacements excepted and there is no vehicle owned by the Company that is non-operational.

(c) Schedule 4.11(c) of the Company Disclosure Schedules sets forth a list of all motor vehicles, and other equipment owned or leased by the Company with a fair market value in excess of $10,000 as of the Closing Date, including (i) for any vehicle, the model year, the corresponding serial or identification number, and a description of any Encumbrance against such vehicle; and (ii) for such other equipment, the corresponding serial or identification number, if any, and a description of any Encumbrance against such other equipment.

Section 4.12. Intellectual Property.

(a) Schedule 4.12 of the Company Disclosure Schedules sets forth a list of: (i) all patents, patent applications, trademark applications and trademark registrations owned by the Company; (ii) all patents, patent applications, trademark applications and trademark registrations licensed to the Company by a third party; and (iii) all licenses pursuant to which any material Intellectual Property of the Company is licensed or sublicensed to a third party (other than commercially available shrink-wrap or click-through end-user license agreements). Except as set forth on Schedule 4.12 of the Company Disclosure Schedules, the Company has not received written notice from any third party regarding any assertion or claim challenging the validity of any Intellectual Property used in the Business; and the Company has not received written notice from any third party regarding any actual or potential infringement by the Company of any Intellectual Property of any third party.

(b) (i) There is no intellectual property necessary to or used in the Business other than the Intellectual Property owned by or licensed to the Company, (ii) each item of Intellectual Property owned or used by the Company immediately prior to the Closing will be owned or available for use by the Company on substantially similar terms and conditions immediately subsequent to the Closing and (iii) the Company has taken reasonable commercial actions to maintain and protect each item of Intellectual Property.

Section 4.13. Compliance with Laws and Permits.

(a) Except as set forth on Schedule 4.13 of the Company Disclosure Schedules, the conduct of the Business is in compliance in all material respects with all applicable Limited Governmental Requirements.

(b) The Company does not: (i) distribute marijuana to minors; (ii) direct revenue from the sale of marijuana to criminal enterprises, gangs, and cartels, or otherwise have any involvement with such groups; (iii) divert marijuana from states where it is legal under state law in some form to other states; (iv) use state-authorized marijuana activity as a cover or pretext for the trafficking of other illegal drugs or other illegal activity; (v) use violence or firearms in the cultivation and distribution of marijuana; (vi) to Sellers' Knowledge grow or possess marijuana on public lands; or (vii) affirmatively promote marijuana possession or use on real property owned by the U.S. federal government.

(c) The Company only operates in state or commonwealth jurisdictions that have enacted laws legalizing cannabis. The Company does not import or export cannabis products across U.S. state lines or from or to any foreign country.

(d) Except as set forth on Schedule 4.13 of the Company Disclosure Schedules, the Company has never received any uncured written notice to the effect that, or has otherwise been advised in writing that, the Company is not in compliance in all material respects with any applicable Limited Governmental Requirement, and, to Sellers' Knowledge, there are no presently existing facts, circumstances or events which, with notice or lapse of time, would result in material violations of any applicable Limited Governmental Requirement.

(e) Schedule 4.13 of the Company Disclosure Schedules identifies all material Permits issued to the Company and currently in effect. Except as set forth on Schedule 4.13 of the Company Disclosure Schedules, the Permits constitute all permits, consents, licenses, franchises, authorizations and approvals used in the operation of and necessary to conduct the Business with regard to the Limited Governmental Requirements. Except as set forth on Schedule 4.13 of the Company Disclosure Schedules, all of the Permits are valid and in full force and effect, to Sellers' Knowledge, no violations are currently being experienced, to Sellers' Knowledge, no violations of such Permits are reasonably expected, and no Proceeding is pending or, to Sellers' Knowledge, threatened to revoke or limit any of the Permits.

Section 4.14. Litigation. Except as set forth on Schedule 4.14 of the Company Disclosure Schedules, there is no Proceeding pending or, to the Knowledge of Sellers, currently threatened which is (a) a Proceeding against or relating to the Shares, (b) a Proceeding involving the Company or its properties, assets or business or (c) a Proceeding relating to the Business and against or relating to any shareholder, member, director, manager, officer or employee of the Company (with regard to their position with the Company).

Section 4.15. Labor Matters.

(a) Schedule 4.15(a) of the Company Disclosure Schedules identifies for each current employee of the Company as of the Company Disclosure Schedules Effective Date (as defined in the Company Disclosure Schedules) with a current annual compensation (base salary plus bonus) in excess of $100,000, his or her name, his or her position or job title, his or her annualized base compensation and bonus compensation earned in the fiscal year of the Company ending December 31, 2018, and his or her current annualized base compensation and estimated bonus compensation for the year ended December 31, 2019. The Company has no obligations under any written or oral labor agreement, collective bargaining agreement or other agreement with any labor organization or employee group. Except as set forth on Schedule 4.15(a) of the Company Disclosure Schedules, the Company is not currently engaged in any unfair labor practice and there is no unfair labor practice charge or other employee-related or employment-related complaint against the Company pending or, to the Knowledge of Sellers, threatened before any Governmental Authority. There is currently no labor strike, labor disturbance, slowdown, work stoppage or other material labor dispute or arbitration pending or, to the Knowledge of Sellers, threatened against the Company and no material grievance currently being asserted. The Company has not experienced a labor strike, labor disturbance, slowdown, work stoppage or other material labor dispute at any time during the three (3) years immediately preceding the Agreement Date. There is no organizational campaign being conducted or, to the Knowledge of Sellers, contemplated and there is no pending or, to the Knowledge of Sellers, threatened petition before any Governmental Authority or other dispute as to the representation of any employees of the Company.

(b) The Company has not violated the WARN Act and will not cause a covered event under the WARN Act to occur prior to Closing.

Section 4.16. Employee Benefit Plans.

(a) Schedule 4.16(a) of the Company Disclosure Schedules sets forth a list identifying each Employee Pension Benefit Plan of the Company (the "Pension Plans"). Except as set forth on Schedule 4.16(a) of the Company Disclosure Schedules, neither the Company nor any ERISA Affiliate of the Company has sponsored or contributed to or been required to contribute to (i) an Employee Pension Benefit Plan or (ii) a multiemployer plan within the meaning of 3(37) of ERISA.

(b) Schedule 4.16(b) of the Company Disclosure Schedules sets forth a list identifying each Employee Welfare Benefit Plan (the "Welfare Plans").

(c) With respect to each Employee Benefit Plan, the Company has delivered or has made available to Buyer complete copies, if applicable, of (i) all plan documents (or, if not written, a summary of material plan terms), including, insurance contracts or other funding vehicles and all amendments thereto, and (ii) all summaries and summary plan descriptions, including any summary of material modifications.

(d) There has been no amendment to, written interpretation or announcement (whether or not written) by the Company relating to, or change in employee participation or coverage under any Employee Benefit Plan that would increase materially the expense of maintaining such Employee Benefit Plan above the level of expense incurred in respect of such Employee Benefit Plan for the most recent plan year with respect to such Employee Benefit Plan.

(e) Each Employee Benefit Plan has been maintained in material compliance with its terms and the requirements prescribed by any and all statutes, orders, rules and regulations, including but not limited to, ERISA and the Code, which are applicable to such Employee Benefit Plan.

(f) With respect to each Employee Benefit Plan, there are no pending or, to the Knowledge of Sellers, threatened (i) claims, suits or other proceedings by any employees, former employees or plan participants or the beneficiaries, spouses or representatives of any of them, other than ordinary and usual claims for benefits by participants or beneficiaries, or (ii) Proceedings instituted by any federal, state, local or other governmental agency or authority.

(g) Except as set forth on Schedule 4.16(i) of the Company Disclosure Schedules, no Welfare Plan provides benefits, including without limitation, any severance or other post-employment benefit, salary continuation, termination, death, disability, or health or medical benefits (whether or not insured), life insurance or similar benefit with respect to current or former employees (or their spouses or dependents) of the Company beyond their retirement or other termination of service other than (i) coverage mandated by applicable Law, or (ii) benefits, the full cost of which is borne by the current or former employee (or his or her beneficiary).

(h) The Company has complied with, and satisfied, the requirements of COBRA with respect to each Welfare Plan that is subject to the requirements of COBRA. Each

Welfare Plan which is a group health plan, within the meaning of Section 9832(a) of the Code, has complied with and satisfied the applicable requirements of Sections 9801 and 9802 of the Code.

(i) Schedule 4.16(i) of the Company Disclosure Schedules contains a list identifying each employment, severance or similar contract, arrangement or policy and each plan or arrangement providing for insurance coverage (including any self-insured arrangements), workers' compensation, disability benefits, supplemental employment benefits, vacation benefits, retirement benefits, deferred compensation, bonuses, profit-sharing, stock options, stock appreciation rights or other forms of incentive compensation or post-retirement compensation or benefit which (i) is not an Welfare Plan or a Pension Plan and (ii) has been entered into or maintained, as the case may be, by the Company and (directly or indirectly) any employee or former employee of the Company. Such contracts, plans and arrangements are referred to collectively as the "Benefit Arrangements". True and complete copies or descriptions of the Benefit Arrangements have been delivered or made available to Buyer. Each Benefit Arrangement has been maintained in substantial compliance with the requirements prescribed by any and all statutes, Orders, rules and regulations which are applicable to such Benefit Arrangements.

(j) Except with regard to the New Dundas Employment Agreement (as defined in the Company Disclosure Schedules) and the Pending Posnik Employment Agreement (as defined in the Company Disclosure Schedules), no payment or benefit provided pursuant to any agreement, between the Company and any "service provider" (as such term is defined in Section 409A of the Code and the Treasury Regulations and Internal Revenue Service guidance thereunder), will or may provide for the deferral of compensation subject to Section 409A of the Code. The Company has not granted any stock option or stock appreciation right. The execution and delivery of this Agreement and the consummation of the Transactions will not (either alone or upon the occurrence of any additional or subsequent events) constitute an event under any agreement that will or may result in any payment of deferred compensation which will not be in compliance with Section 409A of the Code if timely paid in accordance with the terms of the agreement.

(k) Except as set forth on Schedule 4.16(k) of the Company Disclosure Schedules, there is no contract, agreement, plan or arrangement covering any employee or former employee of the Company that, individually or in aggregate, could give rise to the payment by the Company, directly or indirectly, of any amount that would not be deductible pursuant to the terms of Section 280G of the Code.

(l) The Company is not a party to, or otherwise obligated under, any Employee Benefit Plan or other agreement that obligates the Company to provide a gross-up, make-whole or other additional payment with respect to any Taxes, including those imposed by Sections 409A and 4999 of the Code.

(m) Each individual who renders services to the Company and is classified as having the status of an independent contractor, consultant or other non-employee status is properly classified for all purposes, including eligibility to participate in the Employee Benefit Plans.

Section 4.17. Transactions with Certain Persons. Except as set forth on Schedule 4.17 of the Company Disclosure Schedules or as otherwise disclosed in this Agreement, (a) no Related Person of any director or stockholder of the Company is presently, or at any time during the past two (2) years has been, a Party to any transaction with the Company including any contract, agreement or other arrangement (i) providing for the furnishing of services to or by, (ii) providing for the rental or sale of real or personal property to or from or (iii) otherwise requiring payments to or from (other than for services as officers or employees of the Company), such Related Person and (b) to Sellers' Knowledge, no shareholder, director, officer or employee or any other direct or indirect beneficial owner of the Company is related to any other shareholder, director, officer or employee or any other direct or indirect beneficial owner of the Company by blood or marriage (a "Related Party Transaction"). All such transactions have been and are on an arms-length basis providing for substantially the same payment and performance terms as would reasonably be expected to be negotiated with an independent third party. Except as set forth on Schedule 4.17 of the Company Disclosure Schedules, there is no outstanding amount in excess of $5,000 owing (including pursuant to any advance, note or other indebtedness instrument) from the Company to any Related Person identified on Schedule 4.17 of the Company Disclosure Schedules or from any Related Person identified on Schedule 4.17 of the Company Disclosure Schedules to the Company.

Section 4.18. Insurance. Schedule 4.18 of the Company Disclosure Schedules contains a complete and accurate list of all current policies or binders of Insurance (showing as to each policy or binder the carrier, policy number and a general description of the type of coverage provided) maintained by the Company and relating to its properties, assets, operations and personnel. Except as set forth on Schedule 4.18 of the Company Disclosure Schedules, all of the Insurance is "occurrence" based insurance. The Insurance is in full force and effect and sufficient for compliance in all material respects with all requirements of applicable Limited Governmental Requirements and of all contracts to which the Company is a Party. Except as set forth on Schedule 4.18 of the Company Disclosure Schedules, the Company is not in material default under any of the Insurance, and the Company has not failed to give any notice or to present any claim under any of the Insurance in a due and timely manner. No written notice of cancellation, termination, reduction in coverage or increase in premium (other than reductions in coverage or increases in premiums in the ordinary course of business) has been received with respect to any of the Insurance, and all premiums with respect to any of the Insurance have been timely paid. The Company has not experienced claims in excess of current coverage of the Insurance. Except as disclosed on Schedule 4.18 of the Company Disclosure Schedules, there will be no retrospective insurance premiums or charges or any other similar adjustment on or with respect to any of the Insurance for any period or occurrence through the Closing Date.

Section 4.19. Inventory; No Product Recalls. Except as set forth on Schedule 4.19 of the Company Disclosure Schedules, (i) all of the Inventory is owned by the Company free and clear of any Encumbrances (other than Permitted Encumbrances) and is located at the Real Property, (ii) none of the Inventory is on consignment, (iii) the Inventory as reflected in the Financial Statements has been valued in accordance with IFRS, and (iv) all Inventory located at the Real Property is owned by the Company and is not held by the Company (on consignment or otherwise) for or on behalf of any other Person. Except for damaged, obsolete or otherwise unsaleable or excess Inventory, all of the Inventory is usable in the ordinary course of the Business. The Target Inventory is consistent with the level of Inventory

that a business in the Company's industry in the Commonwealth of Massachusetts would maintain in the normal course of the Business and the Company has maintained Inventory at least equal to the Target Inventory during each of the four full calendar months prior to the Agreement Date. All Inventory produced by the Company, or its Affiliates, was cultivated, harvested, produced, tested, handled and delivered in accordance with all Limited Governmental Requirements and is fit for its intended purpose. All Inventory purchased by the Company from third Parties was, to Sellers' Knowledge, cultivated, harvested, produced, manufactured, tested, handled and delivered in accordance with all applicable Limited Governmental Requirements, and was purchased from suppliers duly licensed by applicable state and local Governmental Authorities to cultivate, harvest and produce such products and is fit for its intended purpose. The Company has not used any substance, including but not limited to pesticides, prohibited by laws applicable in the states and localities in which the Company operates, in any amount at any stage of the cultivation, harvesting, handling, storage or delivery of Inventory. The Company has performed all tests and obtained all test certificates and certificates of ingredients required by applicable Limited Governmental Requirements or generally accepted industry practice, including but are not limited to tests for microbials, contaminants, residuals, and pesticides. The Company's Inventory does not contain any prohibited pesticides, contaminants or any other substance prohibited by any Limited Governmental Requirements. Except as set forth on Schedule 4.19 of the Company Disclosure Schedules, no recalls or withdrawals of products developed, produced, distributed or sold by the Company have been required or implemented by the Company or any Governmental Authority with respect to the products supplied by the Company and, to Sellers' Knowledge, no facts or circumstances exist that could reasonably be expected to result in any such recall or withdrawal. At the Closing, the Company shall have the amount of the Target Inventory. At the Closing, the Company shall have the amount of the Target Working Capital.

Section 4.20. Accounts Receivable. All of the Accounts Receivable of the Company are bona fide receivables, are reflected on the books and records of the Company and arose in the ordinary course of the Business. Except as set forth on Schedule 4.20 of the Company Disclosure Schedules, the Accounts Receivable are free and clear of Encumbrances, to Sellers' Knowledge there is no right of offset against any of the Accounts Receivable, and no agreement for deduction or discount has been made with respect to any of the Accounts Receivable other than ordinary course trade discounts.

Section 4.21. Material Contracts. Schedule 4.21 of the Company Disclosure Schedules contains a true and correct list or description of the Material Contracts. True and correct copies of the Material Contracts, including all amendments applicable thereto, have been delivered or made available to Buyer. Except as set forth on Schedule 4.21 of the Company Disclosure Schedules, each of the Material Contracts is enforceable against the Company and, to the Knowledge of Sellers, each other party thereto, in accordance with its terms, except as such enforcement may be limited by the Enforceability Limitations. Except as set forth in Schedule 4.21 of the Company Disclosure Schedules, neither the Company nor, to the Knowledge of Sellers, any other party to any Material Contract, is in material default thereunder or in material breach thereof, and during the past two (2) years the Company has not obtained or granted any material waiver of or under any provision of any Material Contract except for routine waivers granted or sought in the ordinary course of the Business. There exists no event, occurrence, condition or act which constitutes or, with the giving of notice, the lapse of time or the

happening of any future event or condition, would reasonably be expected to become a material default or material breach by the Company or, to the Knowledge of Sellers, any other party under any Material Contracts. To the Knowledge of Sellers, there is not any threatened material default or material breach under any of the Material Contracts.

Section 4.22. Suppliers and Customers. The consummation of the Transactions is not reasonably expected to disrupt the existing relationships with any supplier or customer of the Company who has sold assets to the Company in excess of $50,000 in the calendar year 2018 or purchased assets from the Company in excess of $50,000 in the calendar year 2018.

Section 4.23. Bank Accounts; Powers of Attorney. Schedule 4.23 of the Company Disclosure Schedules contains a true, complete and correct list of all bank accounts and safe deposit boxes maintained by the Company and all Persons entitled to draw thereon, to withdraw therefrom or with access thereto, a description of all lock box arrangements for the Company and a description of all powers of attorney granted by the Company.

Section 4.24. Environmental Matters. Except as set forth on Schedule 4.24 of the Company Disclosure Schedules, to the Knowledge of Sellers, the Company and its assets and operations are now, and at all times prior to the Closing Date, have been in compliance in all material respects with all applicable Environmental Laws and environmental Permits and are not currently or, to Sellers' Knowledge, potentially the subject of any Environmental Claims. The Company has not retained or assumed, by contract or operation of law, any liability or obligation of any other Person under or relating to any Environmental Law. The Company has not received any written notice that the Company or any of the Leased Real Property is in violation of applicable Environmental Laws, nor, to the Knowledge of Sellers, is the Company or the Leased Real Property currently the subject of any Environmental Claims.

Section 4.25. No Unlawful Contributions or Other Payments. Neither the Company nor any shareholder, director, officer, agent, employee, Affiliate, or other Person associated with or acting on behalf of the Company has (i) used any corporate funds for any unlawful contribution, gift, entertainment, or other unlawful expense relating to political activity; (ii) made any direct or indirect unlawful payment to any foreign or domestic government or regulatory official or employee; (iii) made any bribe, rebate, payoff, influence payment, kickback, or other unlawful payment; or (iv) violated or is in violation of any provision of (x) the United States Foreign Corrupt Practices Act of 1977, as amended, and the rules and regulations thereunder (the "FCPA"), (y) any applicable law or regulation implementing the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, or (z) any other anti-bribery or anti-corruption statute or regulation.

Section 4.26. Compliance with Anti-Money Laundering Laws. The operations of the Company are and have been conducted at all times in compliance with all applicable Limited Governmental Requirements relating to financial recordkeeping and reporting requirements, including those of the Currency and Foreign Transactions Reporting Act of 1970, as amended, the applicable anti-money laundering statutes of all jurisdictions where the Company conducts business, and the rules and regulations thereunder (collectively, the "Anti-Money Laundering Laws"); and no Proceeding by or before any Governmental Authority or any

arbitrator involving the Company with respect to the Anti-Money Laundering Laws is pending or, to Sellers' Knowledge, threatened.

Section 4.27. Compliance with OFAC. Neither the Company nor, to Sellers' Knowledge, any director, officer, agent, employee or Affiliate of the Company is a Person that is, or is owned or controlled by a Person that is, currently the subject or target of any sanctions administered or enforced by the U.S. government (including, without limitation, the Office of Foreign Assets Control of the U.S. Treasury Department ("OFAC") or the U.S. Department of State and including, without limitation, the designation as a "specially designated national" or "blocked person"). Since the Company's inception, the Company has not knowingly engaged in and is not now knowingly engaged in any dealings or transactions with any Person that at the time of the dealing or transaction is or was the subject or the target of sanctions maintained by the U.S. government or with any country or territory that is the subject or the target of sanctions maintained by the U.S. Government, including, without limitation, Cuba, Iran, North Korea, Sudan, and Syria.

Section 4.28. Privacy. The Company has complied with all applicable contractual and legal requirements pertaining to information privacy and security. No complaint relating to an improper use or disclosure of, or a breach in the security of, any such information has been made or, to Sellers' Knowledge, threatened against the Company. To Sellers' Knowledge, there has been no: (i) unauthorized disclosure of any third party proprietary or confidential information in the possession, custody or control of the Company, or (ii) breach of the Company's security procedures wherein confidential information has been disclosed to a third Person.

Section 4.29. Absence of Certain Changes. Except as set forth on Schedule 4.29 of the Company Disclosure Schedules, since September 30, 2018 the Company:

(a) has carried on the Business substantially in the same manner as conducted prior to September 30, 2018 and has not engaged in any transaction or activity, entered into or amended any agreement or made any commitment except in the ordinary course of the Business;

(b) has used reasonable commercial efforts to preserve its existence and business organization intact and to preserve its properties, assets and relationships with its employees, suppliers, customers and others with whom it has business relations;

(c) has not (i) granted any increase in compensation in excess of three percent (3%) to any employee or (ii) entered into, or amend in any material respect, any Employee Benefit Plan or Benefit Arrangements;

(d) has not entered into any settlement with respect to any Proceeding against or relating to it or any of its officers, directors, employees, or properties, assets or businesses;

(e) has not (i) granted any special conditions with respect to any Account Receivable other than in the ordinary course of the Business (e.g., extended terms), (ii) failed to pay any Account Payable on a timely basis in the ordinary course of the Business consistent with past practice, (iii) made or committed to make any capital expenditures in excess of $10,000 in the aggregate except in connection with the M2 Grow Building and the M3 Grow Building, (iv)

purchased Inventory in excess of supplies necessary in the ordinary course of the Business and consistent with past practice, (v) taken any action designed or having the effect of accelerating or deferring the generation of Accounts Receivable in a manner inconsistent with past practice or (vi) started up or acquired any new business line which is not similar to or directly complementary to any existing business line;

(f) has not experienced any Material Adverse Effect on the Business, financial condition or operations of such Company; and

(g) has not made any material change in accounting methods or principles.

Section 4.30. No Brokers. Neither any Seller nor the Company has entered into any agreement, arrangement or understanding with any Person which will result in the obligation to pay any finder's fee, brokerage commission or similar payment in connection with the Transactions.

Section 4.31. Sufficiency of Assets of Company. The Company's assets (both leased and owned) will constitute all of the material assets used in the operation of the Business by the Company as of immediately prior to the consummation of the Closing.

Section 4.32. Prospectus Information. The Company consented to the inclusion of the Financial Statements in the Prospectus. At the time of its filing on February 15, 2019, all information and statements contained on pages 3, 13, 15, 21, 22, 28, 55, 57, 74, 75, 76, 77, 78, 91, 92, 93, 94, 95, 100, 102 (with respect to the first three sentences of the second full paragraph and the first three sentences of the third full paragraph only), 103, 106, 109, 110 and 128 of the Final IPO Prospectus related solely to the Company, and provided in writing, or otherwise approved in writing, by the Company (the "**Company Prospectus Information**"), were at the date of filing thereof, true and correct, contained no Misrepresentation and constituted full, true and plain disclosure of all material facts relating to the Company and no material fact or information related to the Company was omitted from such disclosure which is required to be stated in such disclosure or is necessary to make the statements or information contained in such disclosure related to the Company not misleading in light of the circumstances under which they are made. For greater certainty, the Company is not making any representation or warranty in this Section 4.32 with respect to any Person other than the Company and specifically is not making any representation or warranty with regard to: (a) any information contained in the preliminary or final Prospectus regarding Buyer, the SPAC or any Persons who are the subject of the Other Transactions; (b) any information or financial statements not prepared or approved in writing by the Company in writing; or (c) any forward looking information or projections regarding the Company that was not specifically approved in writing by the Company for inclusion in any Prospectus.

ARTICLE 5.
REPRESENTATIONS AND WARRANTIES OF BUYER AND THE SPAC

Subject to the provisions of Section 6.5 below, except as set forth on the disclosure schedules delivered by Buyer to Sellers and the Company on the Agreement Date (the "Buyer Disclosure Schedules"), Buyer and the SPAC, jointly and severally, represent and

warrant to Sellers and the Company that the statements contained in this Article 5 are correct and complete as of the Agreement Date:

Section 5.1. Organization and Good Standing.

(a) Buyer is a Nevada corporation, duly organized, validly existing and in good standing under the laws of the State of Nevada. Buyer has full corporate power and authority to conduct its business as presently being conducted and to own and lease its properties and assets (under the Limited Governmental Requirements). Buyer is an, indirect, wholly-owned subsidiary of the SPAC. Buyer has no assets or liabilities and is a single purpose entity formed for the exclusive purpose of facilitating the Transactions and the Other Transactions.

(b) The SPAC is a corporation, duly organized, validly existing and in good standing under the laws of the Province of Ontario, Canada. The SPAC has full corporate power and authority to conduct its business as presently being conducted and to own and lease its properties and assets (under the Limited Governmental Requirements).

Section 5.2. Authority; Authorization; Binding Effect.

(a) Buyer has all necessary corporate power and authority (under the Limited Governmental Requirements) to execute and deliver this Agreement and to consummate the Transactions and to perform its obligations under this Agreement. This Agreement has been duly executed and delivered by Buyer and constitutes a legal (under the Limited Governmental Requirements), valid and binding obligation of Buyer, enforceable against Buyer in accordance with its terms, except as such enforcement may be limited by the Enforceability Limitations.

(b) The SPAC has all necessary corporate power and authority (under the Limited Governmental Requirements) to execute and deliver this Agreement and to consummate the Transactions and to perform its obligations under this Agreement. This Agreement has been duly executed and delivered by the SPAC and constitutes a legal (under the Limited Governmental Requirements), valid and binding obligation of the SPAC, enforceable against the SPAC in accordance with its terms, except as such enforcement may be limited by the Enforceability Limitations.

Section 5.3. No Conflict or Violation.

(a) The execution and delivery of this Agreement, the consummation of the Transactions and the performance by Buyer of its obligations under this Agreement, do not and will not result in or constitute (i) a violation of or a conflict with any provision of the Articles of Incorporation or ByLaws of Buyer, (ii) a breach of, a loss of rights under, or constitute an event, occurrence, condition or act which is or, with the giving of notice, the lapse of time or the happening of any future event or condition, would become, a material default under, any term or provision of any contract, agreement, indebtedness, lease, commitment, license, franchise, permit, authorization or concession to which Buyer is a Party or (iii) a violation by Buyer of any of the Limited Governmental Requirements.

(b) The execution and delivery of this Agreement, the consummation of the Transactions and the performance by the SPAC of its obligations under this Agreement, do not

and will not result in or constitute: (i) a violation or material breach of any provision of the SPAC's Constitutive Documents, (ii) a breach of, a loss of rights under, or constitute an event, occurrence, condition or act which is or, with the giving of notice, the lapse of time or the happening of any future event or condition, would become, a material default under, any term or provision of any contract, agreement, indebtedness, lease, commitment, license, franchise, permit, authorization or concession to which the SPAC is a party or (iii) a violation by the SPAC of any of the Limited Governmental Requirements.

Section 5.4. Consents and Approvals.

(a) Except as set forth on Schedule 5.4(a) of Buyer Disclosure Schedules, no consent, approval or authorization of, or declaration, filing or registration with, any Person is required to be made or obtained by Buyer in connection with the execution, delivery and performance of this Agreement and the consummation of the Transactions.

(b) Except as set forth on Schedule 5.4(b) of Buyer Disclosure Schedules, no consent, approval or authorization of, or declaration, filing or registration with, any Person is required to be made or obtained by the SPAC in connection with the execution, delivery and performance of this Agreement and the consummation of the Transactions.

Section 5.5. No Proceedings. There is no Proceeding pending or, to the knowledge of Buyer or the SPAC, threatened against, relating to or affecting in any adverse manner the Transactions.

Section 5.6. No Brokers. Except as set forth on Schedule 5.6 of the Buyer Disclosure Schedules, neither Buyer nor the SPAC has entered into any agreement, arrangement or understanding with any Person which will result in the obligation to pay any finder's fee, brokerage commission or similar payment in connection with the Transactions.

Section 5.7. Capitalization.

(a) The number of authorized shares of each class and series of capital stock and the number of issued shares of each class and series of capital stock of Buyer, as of the Agreement Date, are set forth on Schedule 5.7(a) of Buyer Disclosure Schedules under the heading "Current Capitalization". The number of authorized shares of each class and series of capital stock and the number of issued shares of each class and series of capital stock of Buyer will be, as of immediately after the Closing, as set forth on Schedule 5.7(a) of Buyer Disclosure Schedules under the heading "Closing Capitalization". Except as set forth on Schedule 5.7(a) of the Buyer Disclosure Schedules under the heading "Current Capitalization", there are no rights, options, warrants or entitlements to acquire any shares or other equity interests in Buyer as of the Agreement Date. Except as set forth on Schedule 5.7(a) of the Buyer Disclosure Schedules under the heading "Closing Capitalization", there will be no rights, options, warrants or entitlements to acquire any shares or other equity interests in Buyer as of immediately after the Closing. As of the Closing Date, Buyer will have sufficient authorized, but unissued, shares of its Exchangeable Non-Voting Common Stock to issue the Sellers Exchange Consideration.

(b) The number of authorized shares of each class and series of capital stock and the number of issued shares of each class and series of capital stock of the SPAC, as of the

Agreement Date, are set forth on Schedule 5.7(b) of Buyer Disclosure Schedules under the heading "Current Capitalization". Assuming there are no redemptions of SPAC Class A Shares, the number of authorized shares of each class and series of capital stock and the number of issued shares of each class and series of capital stock of the SPAC will be, as of immediately after the Closing, as set forth on Schedule 5.7(b) of Buyer Disclosure Schedules under the heading "Closing Capitalization". Except as set forth on Schedule 5.7(b)[1] of the Buyer Disclosure Schedules under the heading "Current Capitalization", there are no rights, options, warrants or entitlements to acquire any shares or other equity interests in the SPAC as of the Agreement Date. Except as set forth on Schedule 5.7(b) of the Buyer Disclosure Schedules under the heading "Closing Capitalization", there will be no rights, options, warrants or entitlements to acquire any shares or other equity interests in the SPAC as of immediately after the Closing. As of the Closing Date, the SPAC will have sufficient authorized but unissued SPAC Subordinate Voting Shares to effect the exchange of the Sellers Exchange Consideration into SPAC Subordinate Voting Shares.

Section 5.8. Securities.

(a) The shares of Buyer's Exchangeable Non-Voting Common Stock issued as the Sellers Exchange Consideration under this Agreement (the "Buyer Shares"), when issued and delivered in accordance with the terms and for the consideration set forth in this Agreement, will be duly authorized, validly issued, fully paid and nonassessable and free of restrictions on transfer other than restrictions on transfer under this Agreement and all applicable securities Laws. Subject to the filings described in Schedules 5.4(a) and 5.4(b) of the Buyer Disclosure Schedules, the Buyer Shares will be issued in compliance with all applicable U.S. federal and state securities laws and any "broker's fee" or "finder's fee" that is payable in connection with the Transactions will only be paid to "broker/dealers" that are registered with the U.S. Securities and Exchange Commission and any applicable states.

(b) No "bad actor" disqualifying event described in Rule 506(d)(1)(i)-(viii) of the US Securities Act (a "Disqualification Event") is applicable to Buyer or, to Buyer's knowledge, any Buyer Covered Person, except for a Disqualification Event as to which Rule 506(d)(2)(ii–iv) or (d)(3), is applicable.

(c) In addition to the SPAC Multiple Voting Shares, the SPAC Subordinate Voting Shares outstanding immediately following the Closing will be the only issued and outstanding shares of the SPAC and will be posted and listed for trading on the NEO Exchange. Each of the SPAC Subordinate Voting Shares issued in exchange for the Exchangeable Shares (as contemplated by this Agreement and the agreements contemplated by this Agreement) will be, at the time of such issuance, duly authorized, validly issued and fully paid and non-assessable shares and any such SPAC Subordinate Voting Shares, when issued, will be freely tradeable in Canada in accordance with SPAC Securities Laws.

Section 5.9. The Prospectus; The Offering Circular; SPAC Shareholder Meeting.

[1] NTD: Schedule 5.7(b) to be revised to include all options, RSUs, rights and warrants.

(a) At the time of the filing of each Prospectus, such Prospectus complied in all material respects with applicable Limited Governmental Requirements and all information and statements contained in such Prospectus related to the SPAC, Buyer and/or the Other Transactions was at the date of filing thereof, true and correct in all material respects, contained no Misrepresentation and constituted full, true and plain disclosure. Notwithstanding the foregoing, the SPAC makes no representations or warranties concerning the Financial Statements or any information concerning the Company that was provided by the Company in writing and that was included in a Prospectus. No Prospectus included any information in respect of the Company, its vendors or Sellers that was not approved in writing for inclusion therein by such Persons.

(b) Prior to the Agreement Date, the SPAC: (i) prepared and completed the SPAC Circular together with any other documents required by Law in connection with the SPAC Shareholder Meeting, the Transactions and the Other Transactions; (ii) obtained the NEO Exchange's approval for the SPAC Circular; (iii) obtained receipts for the Final IPO Prospectus from the SPAC Securities Authorities; (iv) caused the SPAC Circular and such other documents to be filed with the SPAC Securities Authorities; and (v) sent the SPAC Circular to each SPAC Shareholder and other Persons as required by applicable Law. The SPAC Circular complied in all material respects with applicable Limited Governmental Requirements, did not contain any Misrepresentation (provided that this representation and warranty as to Misrepresentations is not provided in connection with the Financial Statements and the Company Prospectus Information contained in the SPAC Circular) and provided that the SPAC Shareholders with sufficient information to permit them to form a reasoned judgment concerning the matters placed before the SPAC Shareholder Meeting.

(c) Prior to the Agreement Date: (i) the SPAC Shareholder Meeting was convened and conducted in accordance with the SPAC Constitutive Documents and applicable Law for the purpose of considering the SPAC Resolution and any other proper purpose set out in the SPAC Circular; and (ii) the SPAC Shareholders approved the SPAC Resolution.

Section 5.10. Public Information. At the time of their filing, all information and statements contained in any public filings made after October 17, 2018 by the SPAC with the SPAC Securities Authorities (each a "Subsequent Public Filing") were true and correct, contained no Misrepresentation (as required by applicable SPAC Securities Laws) and no material fact or information was omitted from such disclosures which was required to be stated in such disclosures or was necessary to make the statements or information contained in such disclosures not misleading in light of the circumstances under which they were made. Notwithstanding anything to the contrary contained herein: (a) the SPAC is not warranting with respect to any information related to the Company contained in any such Subsequent Public Filing; and (b) the presence of any Misrepresentation with respect to information provided by Sellers and target companies in the Other Transactions will only be subject to indemnification under this Agreement if it was within Buyer's or the SPAC's actual knowledge.

Section 5.11. U.S. Law Exceptions. The Buyer and the SPAC acknowledge and agree that certain aspects of, and related to, the Business are not in compliance with the Federal Cannabis Law.

ARTICLE 6.
PRE-CLOSING COVENANTS

Section 6.1. Reasonable Commercial Efforts.

(a) Each Party will each cooperate with the other Parties and use its commercially reasonable efforts to promptly: (i) take or cause to be taken all actions, and do or cause to be done all things, necessary, proper or advisable under this Agreement and the ancillary documents referenced in this Agreement and applicable Limited Governmental Requirements to consummate and make effective the Transactions as soon as practicable, including preparing and filing promptly and fully all documentation to effect all necessary filings, notices, petitions, statements, registrations, submissions of information, applications and other documents, (ii) obtain all approvals, consents, registrations, permits, authorizations and other confirmations required to be obtained from any third party and/or Governmental Authority (pursuant to Limited Governmental Requirements) necessary, proper or advisable to consummate the Transactions, and (iii) execute and deliver such documents, certificates and other papers as a Party may reasonably request to evidence the other Party's satisfaction of its obligations hereunder. In addition to Section 6.1(c), the Parties will have the right to review in advance, and, to the extent practicable, each will consult the others on, any information relating to the Company and Sellers or Buyer, the SPAC and their Affiliates, as the case may be, that appears in any filing made with, or written materials submitted to, any third party and/or any Governmental Authority in connection with the Transactions.

(b) Without limiting the forgoing, the Parties will cooperate with one another: (i) promptly to determine whether any filings are required to be, or should be made, or consents, approvals, permits or authorizations are required to be, or should be obtained, under any applicable Limited Governmental Requirement; and (ii) in promptly making any such filings, furnishing information required in connection therewith and seeking to obtain timely any such consents, permits, authorizations or approvals.

(c) Without limiting Section 6.1(a), each Party will use its commercially reasonable efforts to avoid the entry of, or to have vacated or terminated, any Order that would restrain, prevent or delay the Closing, including defending through litigation or arbitration on the merits any claim that may give rise to such an Order asserted in any court by any Person.

(d) Each Party will keep the other Party reasonably apprised of the status of matters relating to the completion of the Transactions and work cooperatively in connection with obtaining all required approvals or consents of any Governmental Authority (whether domestic, foreign or supranational) in connection with Limited Governmental Requirements. In that regard, each Party will without limitation: (i) promptly notify the other Party of, and if in writing, furnish the other Party with copies of (or, in the case of material oral communications, advise the other orally of) any communications from or with any Governmental Authority with respect to the Transactions, (ii) permit the other Party to review and discuss in advance, and consider in good faith the views of the other Party in connection with, any proposed written (or any material proposed oral) communication with any such Governmental Authority, (iii) not participate in any meeting with any such Governmental Authority unless it consults with the other Party in advance and, to the extent permitted by such Governmental Authority, gives the

other the opportunity to attend and participate thereat, (iv) furnish the other Party with copies of all correspondence, filings and communications (and memoranda setting forth the substance thereof) between it and any such Governmental Authority with respect to this Agreement, any ancillary documents and the Transactions to the extent permitted by applicable Law, and (v) furnish the other Party with such necessary information and reasonable assistance as the other Party may reasonably request in connection with its preparation of necessary filings or submissions of information to any such Governmental Authority.

Section 6.2. Publicity. Except as otherwise required under this Agreement, the Parties will use their reasonable efforts to: (i) develop a joint communication plan with respect to this Agreement and the Transactions, (ii) ensure that all press releases and other public statements with respect to this Agreement and the Transactions will be consistent with such joint communication plan, and (iii) consult promptly with each other prior to issuing any press release or otherwise making any public statement with respect to this Agreement, the Transactions and the Other Transactions, provide to the other Party for review a copy of any such press release or statement, and not issue any such press release or make any such public statement without the other Party's consent, unless either Party determines in good faith that such disclosure is required or advisable under applicable Law or any listing agreement with or rules and regulations of a securities exchange. Notwithstanding the foregoing: (x) this Section 6.2 will not restrict communications by the Company and its Affiliates that do not relate to the Transactions or the Other Transactions or that are permitted by the Confidentiality Agreement (as defined below); and (y) Buyer, the SPAC and/or the Company may issue a press release announcing the Transactions after the Closing, which press release will be subject to approval of the Sellers' Representative, which approval will not be unreasonably withheld.

Section 6.3. Confidentiality Agreement. The Company, the Buyer and the SPAC agree that as of the Closing that certain Confidentiality Agreement, dated as of June 29, 2018, between the Company and the SPAC, as the same may be amended and/or restated from time to time ("Confidentiality Agreement"), will automatically terminate.

Section 6.4. Termination of Loans. Within one Business Day after the Closing Date, all loans, and the obligations relating thereto, between any Seller or GP Lender, on the one hand, and the Company, on the other hand, will be paid-off in full and terminated.

Section 6.5. Disclosure Schedules.

(a) The Buyer and the SPAC agree that: (i) the Company Disclosure Schedules were submitted to Buyer and the SPAC on the Agreement Date (the "Company Disclosure Schedule Submission Date") and are effective as of the Company Disclosure Schedule Submission Date; (ii) such Company Disclosure Schedules are acceptable to Buyer and the SPAC; and (iii) Buyer and the SPAC irrevocably waive any and all breaches of this Agreement relating to the submission of the Company Disclosure Schedules to Buyer and the SPAC on the Company Disclosure Schedule Submission Date.

(b) The Company and the Sellers agree that: (i) the Buyer Disclosure Schedules were submitted to the Company and the Sellers on the Agreement Date (the "Buyer Disclosure Schedule Submission Date") and are effective as of the Buyer Disclosure Schedule Submission Date; (ii) such Buyer Disclosure Schedules are acceptable to the Company and the Sellers; and (iii) the Company and the Sellers irrevocably waive any and all breaches of this Agreement relating to the submission of the Buyer Disclosure Schedules to the Company and the Sellers on the Buyer Disclosure Schedule Submission Date.

Section 6.6. Employees; Benefit Plans.

(a) During the period commencing at the Closing and ending on the date which is the one year anniversary of the Closing (or if earlier, the date of an employee's termination of employment with the Company), the SPAC will, and will cause the Company, to provide each employee who remains employed by the Company immediately after the Closing (each a "Company Continuing Employee") with: (i) base salary or hourly wages which are no less than the base salary or hourly wages provided by the Company immediately prior to the Closing; (ii) target bonus opportunities, if any, which are no less favorable than the target bonus opportunities provided by the Company immediately prior to the Closing; (iii) maintain the existing Welfare Plans (in their forms as of the Closing) for a period equal to the lesser of 12 months after the Closing or the expiry of the applicable existing Welfare Plan; and (iv) severance benefits that are no less favorable than the practice, written agreement or applicable policy in effect for such Company Continuing Employee immediately prior to the Closing.

(b) With respect to any Welfare Plan maintained by the Company, Buyer, the SPAC or any of their Affiliates (collectively, "SPAC Benefit Plans") in which any Company Continuing Employees will participate after the Closing, the SPAC will, or will cause the Company to, recognize all service of the Company Continuing Employees with the Company as if such service were with Buyer, the SPAC or such Affiliate, as applicable, for vesting and eligibility purposes in any SPAC Benefit Plan in which such Company Continuing Employees may be eligible to participate after the Closing; provided, however, such service will not be recognized to the extent that (i) such recognition would result in a duplication of benefits or (ii) such service was not recognized under the corresponding Welfare Plan.

(c) This Section 6.6 will be binding upon and inure solely to the benefit of each of the Parties to this Agreement, and nothing in this, express or implied, will confer upon any other Person any rights or remedies of any nature whatsoever under or by reason of this Section 6.6; provided however, that any damage suffered or incurred by a Company Continuing Employee due to a breach of this Section 6.6, will be deemed to be a Loss of Sellers. Nothing contained herein, express or implied, will be construed to establish, amend or modify any benefit plan, program, agreement or arrangement. The Parties hereto acknowledge and agree that the terms set forth in this Section 6.6 will not create any right in any employee of the Company or any other Person to any continued employment with the Company, the SPAC or any of their respective Affiliates or compensation or benefits of any nature or kind whatsoever.

Section 6.7. Plant Closings and Mass Layoffs. The SPAC will not, and will cause the Company not to, take any action following the Closing that could result in WARN Act liability to the Sellers.

Section 6.8. Director and Officer Indemnification and Insurance.

(a) The SPAC and the Buyer agree that all rights to indemnification, advancement of expenses and exculpation by the Company now existing in favor of each Person who is now, or has been at any time prior to the Agreement Date or who becomes prior to the Closing, an officer or director of the Company, as provided in the Articles of Incorporation (or similar document) or Amended and Restated By-Laws of the Company, in each case as in effect on the Closing Date, or pursuant to any other agreements in effect on the date hereof and disclosed in Schedule 6.8(a) of the Company Disclosure Schedules, will survive the Closing Date and will continue in full force and effect in accordance with their respective terms.

(b) At the Closing, the Buyer and the SPAC will cause the Company, at the shared expense of the Buyer and the Sellers, to obtain as of the Closing Date "tail" insurance policies on the Company's directors' and officers' liability insurance (as maintained by the Company immediately prior to the Closing Date) (the "Tail Policies") with a claims period of six (6) years from the Closing Date with at least the same coverage and amounts, and containing terms and conditions that are not less advantageous to the directors and officers of the Company, in each case with respect to claims arising out of or relating to events which occurred on or prior to the Closing Date (including in connection with the transactions contemplated by this Agreement). The Sellers' portion of the expense for the Tail Policies may be funded by the Company, immediately prior to the Closing, so long as the Target Working Capital is in existence at the Closing.

(c) The obligations of Buyer, the SPAC and the Company under this Section 6.8 will not be terminated or modified in such a manner as to adversely affect any director or officer of the Company to whom this Section 6.8 applies without the consent of such affected director or officer (it being expressly agreed that the directors and officers of the Company to whom this Section 6.8 applies will be third-party beneficiaries of this Section 6.8, each of whom may enforce the provisions of this Section 6.8).

(d) In the event the Company or any of its successors or assigns: (i) consolidates with or merges into any other Person and will not be the continuing or surviving corporation or entity in such consolidation or merger; or (ii) transfers all or substantially all of its properties and assets to any Person, then, and in either such case, proper provision will be made so that the successors and assigns of the Company, as the case may be, will assume all of the obligations set forth in this Section 6.8.

Section 6.9. Books and Records.

(a) In order to facilitate the resolution of any claims made by or against or incurred by the Sellers after the Closing, or for any other reasonable purpose, for a period of six (6) years following the Closing, the SPAC, Buyer and the Company will use reasonable efforts to:

(i) retain the books and records (including personnel files) of the Company which relate to the Company and its operations for periods prior to the Closing; and

(ii) upon reasonable notice, afford the Sellers' Representative reasonable access (including the right to make, at the SPAC's expense, photocopies), during normal business hours, on a confidential basis, to such books and records.

(b) No Party will be obligated to provide any other Party with access to any books or records (including personnel files) pursuant to this Section 6.9 where such access would violate any Law.

Section 6.10. The Prospectus. The SPAC will reimburse Sellers and the Company for: (i) any extraordinary (not reasonably foreseeable) expenses paid by them in connection with the preparation and filing of the Prospectus; and (ii) the preparation and auditing of the Company's Financial Statements (whether unaudited or audited) in accordance with IFRS.

Section 6.11. The SPAC Circular. Each Party will promptly notify the other Party if it becomes aware that the SPAC Circular contains a Misrepresentation or otherwise requires an amendment or supplement. The Parties will cooperate in the preparation of any such amendment or supplement as required or appropriate, and the SPAC will promptly mail, file or otherwise publicly disseminate any such amendment or supplement to the SPAC Shareholders, and, if required by Law, file the same with the SPAC Securities Authorities or any other Governmental Authority as required.

Section 6.12. Waiver of Access to Escrow Account. Notwithstanding anything to the contrary in this Agreement, Sellers and the Company hereby irrevocably waive and release, and will cause any related party or Affiliate of Sellers and the Company in connection with the Transactions, to waive and release, on substantially similar terms, any and all right, title, interest, causes of action and claims of any kind, whether in tort or contract or otherwise (each, a "Claim"), in or to, and any and all right to seek payment of any amounts due to it in connection with the Transactions or this Agreement, (a) out of, the Escrow Account, or (b) from monies or other assets released from the Escrow Account that are payable to the SPAC Shareholders or the IPO Underwriter, and hereby irrevocably waive and release any Claim they may have in the future, as a result of, or arising out of, this Agreement or the Transactions, which Claim would reduce, encumber or otherwise adversely affect (i) the Escrow Account, (ii) any monies or other assets in the Escrow Account or (iii) monies or other assets released from the Escrow Account that are payable to the SPAC Shareholders or the IPO Underwriter, and further agree not to seek recourse, reimbursement, payment or satisfaction of any Claim against (x) the Escrow Account, (y) any monies or other assets in the Escrow Account, or (z) monies or other assets released from the Escrow Account that are payable to the SPAC Shareholders or the IPO Underwriter, for any reason whatsoever or to bring any proceedings against the Escrow Account, the SPAC Shareholders, the IPO Underwriter, the Escrow Agent, or their respective Representatives in connection therewith.

Section 6.13. Consideration Shares. The SPAC will prepare and file with the applicable Governmental Authorities all necessary applications required in order to permit the issue and listing of the SPAC Shares issuable pursuant to the Transactions, including the SPAC Subordinate Voting Shares issuable upon exchange of the Exchangeable Shares.

Section 6.14. Employment and Related Agreements. The Parties will use all commercially reasonably efforts to cause: each of Louis F. Karger, David S. Rosenberg and Robert A. Edelstein to execute an agreement with the Company at the Closing, in a form acceptable to Buyer acting reasonably, which contains confidentiality, non-competition and non-solicitation provisions (for five years post-Closing Date covering Massachusetts and Nevada).

Section 6.15. Section 351. Buyer and the SPAC covenant and agree that at the Closing and immediately after the contribution of the Shares by Sellers to Buyer and the issuance by Buyer of Exchangeable Shares to Sellers (i.e., as Sellers Exchange Consideration), Sellers, together with one or more other parties that transfer property to Buyer in exchange for stock of Buyer (including, without limitation, CSAC Holdings and parties that contribute property to Buyer in exchange for stock of Buyer in one or more Other Transactions) will, as part of a single, integrated plan and transaction pursuant to Section 351 of the Code and the Treasury Regulations promulgated thereunder, together own stock of Buyer possessing at least 80 percent of the total combined voting power of all classes of stock of Buyer entitled to vote and at least 80 percent of the total number of shares of all other classes of stock of Buyer (i.e., "control" within the meaning of Section 368(c) of the Code).

Section 6.16. NEO Exchange Guidance. From the Agreement Date until the Closing Date, the Company will use its commercially reasonable efforts to comply with numbered paragraphs 1, 2 and 3 of the NEO Exchange "Guidance Regarding Companies with Marijuana-Related Activities established and/or with assets in the US seeking to list securities on the NEO Exchange", dated July 11, 2018 (a copy of which is attached as Exhibit B).

ARTICLE 7.
CONDITIONS TO OBLIGATION TO CLOSE

Section 7.1. Conditions to Obligations of Each Party Under This Agreement. The respective obligations of each Party to effect the Transactions will be subject to the satisfaction at or prior to the Closing of all of the following conditions, any or all of which may be waived in writing by a Party with respect only to itself, in whole or in part, to the extent permitted by applicable Law:

(a) Cannabis-Related Licenses. The Company will have received from the applicable Governmental Authorities in the Commonwealth of Massachusetts all prior written consents and approvals for the continued effectiveness of all of the Company's cannabis-related licenses and registrations upon the change of control of the Company contemplated under this Agreement, all on terms reasonably satisfactory to the SPAC and Buyer.

(b) Proceedings.

(i) No Governmental Authority of competent jurisdiction will have prepared, enacted, issued, promulgated, enforced or entered any Order (whether temporary, preliminary or permanent) or enacted, promulgated or amended any Law that is in effect and has the effect of making the Transactions illegal or otherwise prohibiting consummation of the Transactions.

(ii) No Proceeding will have been commenced against any Party which could be reasonably expected to prevent the Closing (either by way of injunction or other legal remedy).

(c) Consents and Approvals. Sellers and the Company will have received all of the consents and approvals set out in Schedule 4.6 of the Company Disclosure Schedules. Buyer and the SPAC will have received all of the consents and approvals set out in Schedule 5.4 of the Buyer Disclosure Schedules.

(d) SPAC Shareholder Approval. The SPAC will have received the SPAC Shareholder Approval.

(e) Guaranty Agreement. Sellers and the SPAC, will have approved, acting reasonably, executed and delivered the Guaranty Agreement.

(f) Buyer and Affiliate Contribution Documents. The Sellers' Representative and the Buyer will have approved, acting reasonably, the forms of all documents and agreements related to the funding and contribution of the amounts described in Section 2.1(d) by the SPAC, Buyer and CSAC Holdings Inc. (a direct wholly-owned subsidiary of the SPAC and a stockholder of Buyer) (the "Contribution Documents") and such Contribution Documents will have been executed and delivered.

(g) Exchangeable Shares. Buyer shall have issued the Exchangeable Shares to Sellers pursuant to the terms of Section 2.1(a).

Section 7.2. Additional Conditions to Obligations of Buyer in Connection with the Closing. The obligations of Buyer and the SPAC to effect the Transactions at the Closing are subject to satisfaction or waiver of the following additional conditions:

(a) Representations and Warranties. The representations and warranties of Sellers and the Company set forth in this Agreement will be true and correct in all respects (in the case of any representation or warranty qualified by materiality or Material Adverse Effect) or in all material respects (in the case of any representation or warranty not qualified by materiality or Material Adverse Effect) as of the Closing Date, as if made as of such time (except to the extent that such representations and warranties expressly speak as of a specific date, in which case such representations and warranties will be true and correct as of such date). The SPAC will have received a certificate signed by an executive officer of the Company and the Managers of each Seller, on behalf of the Company and Sellers respectively, to such effect.

(b) Agreements and Covenants. Each Seller and the Company will have performed and complied with all of its covenants hereunder in all material respects through the Closing, and the SPAC will have received a certificate signed by an executive officer of the Company and the Managers of each Seller, on behalf of the Company and Sellers respectively, to such effect.

(c) Documents. All of the documents, instruments and agreements to be executed and/or delivered pursuant to this Agreement on or before the Closing will have been

executed by the Parties thereto (other than the SPAC and Buyer) and be delivered to the SPAC and Buyer.

(d) Member Approval. The Members of each of Sellers will have approved this Agreement and the transactions contemplated herein.

(e) Contemporaneous Closings. Buyer, the SPAC or their Affiliates will have closed all or all but one of the Other Transactions in escrow, subject to the contemporaneous completion of the Transactions to be consummated at the Closing. The Other Transactions being completed together with the Transactions to be consummated at the Closing must constitute in excess of 80% of the acquisition value needed to satisfy the release requirements of the Escrow Account.

(f) Necessary Cash Consideration. Buyer will have the necessary cash balance to complete the Transactions and the Other Transactions, after paying all related expenses and taking into account any redemptions of the SPAC Class A Shares.

(g) Dundas Employment Agreement. Michael Dundas will have executed an agreement with the Company, in a form acceptable to Buyer acting reasonably, which contains confidentiality, non-competition and non-solicitation provisions (for one year post-termination of employment covering Massachusetts).

(h) Working Capital and Inventory Levels. The Working Capital for the Company will be greater than or equal to the Target Working Capital and Inventory for the Company will be greater than or equal to the Target Inventory; provided that in the case of a shortfall in Target Working Capital and/or Target Inventory, Buyer and the SPAC may either reduce the Sellers Exchange Consideration and proceed with the Closing or choose not to proceed with the Closing.

(i) Closing Date Financial Report. At or before the Closing, the Company will deliver the Closing Date Financial Report to Buyer and the SPAC.

(j) Secretary's Certificate. The Company will have delivered to Buyer and the SPAC a certificate of the Secretary of the Company certifying: (i) the Articles of Organization of the Company; (ii) the Amended and Restated By-Laws of the Company; and (iii) that (x) attached thereto are true and complete copies of all resolutions adopted by the Board of Directors of the Company authorizing the execution, delivery and performance of this Agreement and the other agreements contemplated by this Agreement and to which the Company is a party and the consummation of the transactions contemplated hereby and thereby; (y) resolutions of the Sellers approving this Agreement, and (z) all such resolutions are in full force and effect and are all the resolutions adopted in connection with the transactions contemplated hereby and thereby.

(k) Managers' Certificates. Each Seller will have delivered to Buyer and the SPAC a certificate of the Managers of such Seller (as applicable) certifying: (i) the Certificate of Organization of such Seller (as applicable); (ii) the Operating Agreement of such Seller (as applicable); (iii) that (x) attached thereto are true and complete copies of all resolutions adopted by the Managers of such Seller (as applicable) authorizing the execution, delivery and

performance of this Agreement and the other agreements contemplated by this Agreement and to which such Seller (as applicable) is a party and the consummation of the transactions contemplated hereby and thereby; and (y) all such resolutions are in full force and effect and are all the resolutions adopted in connection with the transactions contemplated hereby and thereby.

(l) Good Standing Certificates. The Company will have delivered to Buyer and the SPAC a good standing certificate (or its equivalent) from the Secretary of the Commonwealth of Massachusetts. Each Seller will have delivered to Buyer and the SPAC a good standing certificate (or its equivalent) from the Secretary of the Commonwealth of Massachusetts.

(m) Non-Compete Agreements. Each of Louis F. Karger, David S. Rosenberg and Robert A. Edelstein will have executed an agreement with the Company, in a form acceptable to Buyer acting reasonably, which contains confidentiality, non-competition and non-solicitation provisions (for five years post-Closing Date covering Massachusetts and Nevada).

(n) Termination of Shareholders' Agreement. The Shareholders' Agreement will have been terminated on terms satisfactory to Buyer and the SPAC.

(o) Permits. The Company will have delivered to Buyer and the SPAC all applications and other documentation required to be executed by officers, and/or directors of the Company or by Sellers which must be filed prior to the Closing in order to maintain the Company's Permits in full force and effect after the Closing, duly executed by the Company and by Sellers (as is necessary).

Section 7.3. Additional Conditions to Obligations of Sellers and the Company in Connection with the Closing. The obligations of Sellers and the Company to effect the Transactions at the Closing are subject to satisfaction or waiver of the following additional conditions:

(a) Representations and Warranties. The representations and warranties of Buyer and the SPAC set forth in this Agreement will be true and correct in all respects (in the case of any representation or warranty qualified by materiality or Material Adverse Effect) or in all material respects (in the case of any representation or warranty not qualified by materiality or Material Adverse Effect) as of the Closing Date, as if made as of such time (except to the extent that such representations and warranties expressly speak as of a specific date, in which case such representations and warranties will be true and correct as of such date). Sellers and the Company will have received a certificate signed by an executive officer of each of Buyer and the SPAC, on behalf of an executive officer of Buyer and the SPAC respectively, to such effect.

(b) Agreements and Covenants. Buyer and the SPAC will have performed and complied with all of its covenants hereunder in all material respects through the Closing. Sellers and the Company will have received a certificate signed by an executive officer of each of Buyer and the SPAC, on behalf of Buyer and the SPAC respectively, to such effect.

(c) Documents. All of the documents, instruments and agreements to be executed and/or delivered pursuant to this Agreement on or before the Closing, will have been

executed by the Parties thereto (other than Sellers and the Company) and delivered to Sellers and the Company.

(d) Contemporaneous Closings. Buyer, the SPAC or their Affiliates will have closed all or all but one of the Other Transactions in escrow, subject to the contemporaneous closing of the Transactions to be consummated at the Closing and the Other Transactions. The Other Transactions being completed together with the Transactions to be consummated at the Closing must constitute in excess of 80% of the acquisition value needed to satisfy the release requirements of the Escrow Account.

(e) Payment of the Exchangeable Shares. Buyer will have delivered the Exchangeable Shares to the Sellers as required by Section 2.1(a).

(f) GP Lender Note Pay-Off Payment, GP Lender Note and the GP Lender Note Security Documents. Buyer shall have delivered to the Sellers' Representative: (i) the GP Lender Note Pay-Off Payment; (ii) the executed and delivered the GP Lender Note; and (iii) the executed and delivered GP Lender Note Security Documents, pursuant to Section 2.1(e) above.

(g) Contribution Documents. The SPAC, Buyer and CSAC Holdings Inc. shall have executed and delivered the Contribution Documents.

(h) The SPAC Secretary's Certificate. The SPAC will have delivered to the Company and Sellers a certificate of the Secretary of the SPAC certifying: (i) the SPAC Constitutive Documents; and (ii) that (x) attached thereto are true and complete copies of all resolutions adopted by the SPAC Board authorizing the execution, delivery and performance of this Agreement and the other agreements contemplated by this Agreement and to which the SPAC is a party and the consummation of the transactions contemplated hereby and thereby; (y) resolutions of the SPAC Shareholders adopting the SPAC Shareholder Approval; and (z) all such resolutions are in full force and effect and are all the resolutions adopted in connection with the transactions contemplated hereby and thereby.

(i) Buyer Secretary's Certificate. Buyer will have delivered to the Company and Sellers a certificate of the Secretary of Buyer certifying: (i) Buyer's Articles of Incorporation and ByLaws and (ii) that (x) attached thereto are true and complete copies of all resolutions adopted by Buyer's Board of Directors authorizing the execution, delivery and performance of this Agreement and the other agreements contemplated by this Agreement and to which Buyer is a party and the consummation of the transactions contemplated hereby and thereby; (y) resolutions of CSAC Holdings Inc. authorizing the execution, delivery and performance of this Agreement and the other agreements contemplated by this Agreement and to which Buyer is a party and the consummation of the transactions contemplated hereby and thereby; and (z) all such resolutions are in full force and effect and are all the resolutions adopted in connection with the transactions contemplated hereby and thereby.

(j) Good Standing Certificates. The SPAC will have delivered to the Company and Sellers a good standing certificate (or its equivalent) from the Province of Ontario. Buyer will have delivered to the Company and Sellers a good standing certificate (or its equivalent) from the Secretary of State of the State of Nevada.

(k) D&O "Tail" Insurance Policy. The Company will have obtained a "tail" insurance policy for the Company's current directors and officers insurance policy as set out in Section 6.8(b).

ARTICLE 8.
RESERVED

ARTICLE 9.
COVENANTS AND CONDUCT OF THE PARTIES AFTER THE CLOSING

Section 9.1. Survival and Indemnifications.

(a) Survival of Representations, Warranties, Covenants and Agreements.

(i) All representations and warranties of Sellers and the Company contained in this Agreement will survive the Closing for the duration of the applicable Representation Survival Period; except that the representations and warranties contained in Section 4.1 (Organization and Authority of the Company to Conduct Business), Section 4.2 (Power and Authority; Binding Effect), Section 4.3 (Equity Information)(but excluding the 4th, 5th and 6th sentences of Section 4.3), Section 4.4 (Title) and Section 4.30 (No Brokers) will survive the Closing until the six (6) year anniversary of the Closing Date and the representations and warranties contained in Section 4.9 (Tax Matters), Section 4.16 (Employee Benefit Plans) and Section 4.32 (Prospectus Information) will survive the Closing until sixty (60) calendar days following the expiration of all applicable statute of limitations (giving effect to any waiver, or extension thereof). Any claim made by Buyer for a breached representation or warranty of Sellers or the Company contained in this Agreement must be initiated by Buyer or the SPAC prior to the above-referenced expiration date. Any written claim for breach of representation and warranty delivered prior to the above-referenced expiration date to the Party against whom such indemnification is sought will survive thereafter and, as to any such claim, such expiration, if any, will not affect the rights to indemnification under this Article 9 of the Party making such claim. Any claim made by Buyer or the SPAC based on fraud or intentional misrepresentation of Sellers or the Company will survive the Closing indefinitely. All of the representations and warranties of Sellers or the Company contained in this Agreement will in no respect be limited or diminished by any past or future inspection, investigation, examination or possession on the part of Buyer, the SPAC or their Representatives. All covenants and agreements made by Sellers or the Company contained in this Agreement (including the obligation of Sellers to convey the Shares to Buyer free and clear of any Encumbrance and the indemnification obligations of Sellers set forth in this Section 9.1) will survive the Closing until fully performed or discharged.

(ii) All representations and warranties of Buyer and the SPAC contained in this Agreement will survive the Closing for the duration of the applicable Representation Survival Period, except that the representations and warranties contained in Section 5.1 (Organization and Good Standing), Section 5.2 (Authority; Authorization; Binding Effect), Section 5.6 (No Brokers), Section 5.7 (Capitalization) and 5.8 (Securities), will survive the Closing until the six (6) year anniversary of the Closing Date. Any claim made by Sellers for a breached representation or warranty of Buyer or the SPAC contained in this Agreement must be initiated prior to the above-referenced expiration date. Any written claim for breach of

representation and warranty delivered prior to the above-referenced expiration date to the Party against whom such indemnification is sought will survive thereafter and, as to any such claim, such expiration, if any, will not affect the rights to indemnification under this Article 9 of the Party making such claim. Any claim made by any Seller based on fraud or intentional misrepresentation of the Buyer or the SPAC will survive the Closing indefinitely. All of the representations and warranties of Buyer and the SPAC contained in this Agreement will in no respect be limited or diminished by any past or future inspection, investigation, examination or possession on the part of Sellers, the Company or their Representatives. All covenants and agreements made by Buyer and the SPAC contained in this Agreement (including the indemnification obligations of Buyer and the SPAC set forth in this Section 9.1) will survive the Closing until fully performed or discharged.

(b) Indemnification by Sellers. Subject to the limitations in Section 9.1(d), Sellers jointly and severally agree to defend, indemnify and hold harmless Buyer, the SPAC and their Affiliates, and the directors, officers and employees of Buyer, the SPAC and their Affiliates, from, against and in respect of the following:

(i) any and all Losses suffered or incurred by any of them by reason of any breach of a representation or warranty of Sellers or the Company contained in this Agreement;

(ii) any and all Losses suffered or incurred by any of them by reason of the nonfulfillment of any covenant or agreement by Sellers or the Company contained in this Agreement; and

(iii) any and all Losses suffered or incurred by any of them attributable to (v) any liability, payment or obligation in respect of any Taxes owing by Sellers or the Company of any kind or description (including interest and penalties) for all Pre-Closing Tax Periods (except as reserved for on the Company's financial statements as of the Closing); (w) Taxes included in Sellers' Straddle Period Allocation (except as reserved for on the Company's financial statements as of the Closing); (x) any and all Taxes of any member of an affiliated, consolidated, combined, or unitary group of which the Company (or any of its respective predecessors) is or was a member on or prior to the Closing Date, including pursuant to Treasury Regulation §1.1502-6 under the Code or any analogous or similar Law; (y) any and all Taxes of any Person (other than the Company) imposed on the Company as a transferee or successor, by contract or pursuant to any Law which Taxes relate to an event or transaction occurring before the Closing; and (z) the obligations of Sellers or the Company as set forth in Section 9.7 or breach thereof.

(c) Indemnification by Buyer and the SPAC. Except that no recovery of Losses may be made from the Escrow Account as set out more fully in Section 6.12, subject to the limitations in Section 9.1(d), Buyer and the SPAC hereby jointly and severally agree to indemnify and hold harmless Sellers and their respective Affiliates and the directors, managers, officers and employees of Sellers from, against, and in respect of:

(i) any and all Losses suffered or incurred by any of them resulting from any breach of a representation or warranty by Buyer or the SPAC contained in this

Agreement; provided however, that any Losses suffered as a result of a breach of a representation or warranty by Buyer or the SPAC and which relate to actual or alleged Misrepresentations concerning the Other Transactions will be governed not by this Section 9.1(c)(i), but by Section 9.1(c)(iii) below;

(ii) any and all Losses suffered or incurred by any of them resulting from the nonfulfillment of any covenant or agreement by Buyer or the SPAC contained in this Agreement; and

(iii) any and all Losses (other than as a result of any decline in the price of the SPAC Shares) suffered or incurred by any of them resulting from (x) their direct involvement in any Proceeding (other than as a plaintiff) involving actual or alleged Misrepresentations related to the Other Transactions, including any actual or alleged Misrepresentations contained in any Prospectus which are related to the Other Transactions; or (y) the obligations of Buyer or the SPAC as set forth in Section 9.7 or breach thereof.

(d) Limitations on Indemnifications.

(i) For purposes of this Section, the term "Threshold" means a dollar amount equal to $100,000.

(ii) With respect to any Losses for which Sellers are liable, (A) Sellers will have liability for such Losses only if the aggregate amount of all Losses exceeds the Threshold, in which case Sellers will indemnify Buyer, the SPAC and their related indemnitees for all such Losses beginning with the first dollar thereof, and (B) in no event will Sellers' liability for all Losses exceed $35 million. With respect to any Losses for which Buyer or the SPAC are liable, (A) Buyer and the SPAC will have liability for such Losses only if the aggregate amount of all Losses exceeds the Threshold, in which case Buyer and the SPAC will indemnify Sellers and their related indemnitees for all such Losses beginning with the first dollar thereof, (B) in no event will Buyer's and the SPAC's liability for all Losses exceed $35 million, and (C) no recovery of Losses incurred by Sellers or their related indemnitees may be made from the Escrow Account as set out more fully in Section 6.13.

(iii) The limitations set forth in part (A) of the first sentence of Section 9.1(d)(ii) will not apply to any Losses covered by Sellers' indemnification obligation under Section 9.1(b)(i) arising from the breach of the last two sentences of Section 4.19 (Inventory; No Products Recalls). The limitations set forth in Section 9.1(d)(ii) will not apply to any Losses (A) covered by Sellers' indemnification obligations under Section 9.1(b)(iii), (B) incurred by Buyer as a result of a Seller's failure to comply with covenants made by a Seller in this Agreement, any other agreements contemplated by this Agreement and to which a Seller is a party or a breach of the representations made by Sellers and Company in Section 4.4(a) (Title)), (C) incurred by any Seller as a result of Buyer's or the SPAC's failure to comply with any covenants made by Buyer or the SPAC in this Agreement or any other agreements contemplated by this Agreement and to which Buyer and/or the SPAC is a party, or (D) incurred as a result of fraud or intentional misrepresentation, except that no recovery of Losses incurred by Sellers or their related indemnitees may be made from the Escrow Account as set out more fully in Section 6.12.

(iv) Sellers, their related indemnitees and their respective Affiliates, including the Company, will have no recourse against the Escrow Account for any indemnifiable Losses suffered by them as set out more fully in Section 6.12.

(e) Notification of Claims. In the event that any Person entitled to indemnification pursuant to this Agreement (the "Indemnified Party") proposes to make any claim for such indemnification, the Indemnified Party will deliver to the indemnifying Party ("Indemnifying Party"), which delivery with respect to the Losses arising from breaches of representations and warranties will be on or prior to the date upon which the applicable representations and warranties expire pursuant to Section 9.1(a) hereof, a written notice, which written notice will: (i) state that Losses have been incurred or that a claim has been made for which Losses may be incurred, (ii) specify the sections of this Agreement under which such claim is made, and (iii) specify in reasonable detail each individual item of Loss or other claim including the amount thereof and the date such Loss was incurred. In addition, each Indemnified Party will give written notice to the Indemnifying Party within thirty (30) calendar days of its receipt of service of any Proceeding initiated by a third party which pertains to a matter for which indemnification may be sought (a "Third Party Proceeding") (and which written notice includes the copies of the documents and information that were served upon such Indemnified Party); provided, however, that the failure to give such written notice will not relieve the Indemnifying Party of its obligations hereunder if the Indemnifying Party has not been prejudiced thereby.

(f) Defense of Third Party Proceedings and Extension of Statute of Limitations. With regard to any Third Party Proceedings, any right of the Indemnifying Party to control such Third Party Proceeding will be subject, as a condition precedent, to such Indemnifying Party acknowledging to the Indemnified Party, in writing, the obligation of the Indemnifying Party to indemnify the applicable Indemnified Party thereto in accordance with the terms of this Agreement. Upon such acknowledgment: (i) the Indemnifying Party will have the authority to control the defense and settlement of such Third Party Proceeding, and (ii) the Indemnified Party will provide the Indemnifying Party with all reasonably available information, assistance, and authority to enable the Indemnifying Party to defend or settle such Third Party Proceeding. Any Indemnified Party will in good faith cooperate and assist the Indemnifying Party in defending against any Third Party Proceeding. If requested by the Indemnifying Party, the Indemnified Party will join in any Third Party Proceeding, provided that the Indemnifying Party will pay the costs of the Indemnified Party, including reasonable attorney's fees for one (1) law firm, caused by such joinder. The Indemnified Party will not settle or compromise any claim or asserted claim brought in a Third Party Proceeding, nor agree to extend any statute of limitations applicable to any claim or asserted claim in a Third Person Proceeding, without the prior written consent of the Indemnifying Party, which consent will not be unreasonably withheld. No such Third Party Proceeding will be settled or compromised by the Indemnifying Party without the prior written consent of the Indemnified Party if such settlement or compromise: (i) does not include a full release of the Indemnified Party from all claims comprising the Third Party Proceeding; (ii) in any manner indicates that the Indemnified Party contributed to or was responsible for the cause of any claim brought in the Third Party Proceeding; or (iii) imposes any obligations upon the Indemnified Party or requires the Indemnified Party to take any action. If the Indemnifying Party does not affirmatively defend the applicable Indemnified Party within thirty (30) calendar days of receiving the written notice

required by the last sentence of Section 9.1(e), the Indemnified Party may defend such Third Party Proceeding at the Indemnifying Party's sole expense and the Indemnifying Party will reimburse the Indemnified Party for all costs and expenses associated with such defense within thirty (30) calendar days of receipt of an invoice therefor. An Indemnified Party will have the right, but not the obligation, to participate, at their own expense, with respect to the defense of any Third Party Proceeding.

(g) Third-Party Beneficiaries. All Parties agree that all Persons referenced in Section 9.1(b) and 9.1(c) who are entitled to indemnification, but who are not parties to this Agreement are third-party beneficiaries in connection with this Section 9.1 and will be permitted to enforce such provisions against Sellers, Buyer and the SPAC (as applicable).

Section 9.2. Set-Off Against the Earn-out Payment and the GP Lender Note.

(a) If Buyer or the SPAC believes it has any claim for indemnification pursuant to Section 9.1(b) above and it provides notice of such claim for indemnification pursuant to Section 9.1(e) above, then, subject to all of the limitations contained in Section 9.1: (a) Buyer will be entitled to withhold the unpaid Earn-out Payment and/or unpaid payments on principal and interest that are due under the GP Lender Note that are equal to the value of the indemnification claim, but in no event in amount more than $5,000,000 in the aggregate (the "Withheld Amounts") during the pendency of the indemnification claim under Section 9.1 above; (b) if Sellers admit Buyer's or the SPAC's entitlement to such indemnification in writing to Buyer or the SPAC or if such indemnification claim is determined in Buyer's favor pursuant to Section 10.4 below, then Buyer will be entitled to set-off any such Withheld Amounts and the expenses that Buyer is entitled to pursuant to the last sentence of Section 10.5 below against the unpaid Earn-out Payment and/or payments owned by Buyer under the GP Lender Note, but for no more than $5,000,000 in the aggregate; and (c) if such indemnification claim is determined in either Sellers' favor pursuant to Section 10.4 below, Buyer will, within five (5) Business Days of such determination, pay to GP Lender and Sellers (as applicable) all of the Withheld Amounts plus interest on the Withheld Amounts (which will accrue at a rate of 8% per annum beginning on the date the Withheld Amounts are withheld). Buyer's and the SPAC's rights under this Section 9.2 will expire on the eighteenth month anniversary of the Closing Date. If the Buyer or the SPAC makes an indemnification claim prior to the eighteenth month anniversary of the Closing Date under this Section 9.2 that is in compliance with the applicable provisions of Section 9.1, the Withheld Amounts may be withheld under this Section 9.2 until the final resolution of such claim pursuant to Section 10.4 below.

Section 9.3. Independence of Covenants, Representations and Warranties. All covenants made in this Agreement will be given independent effect so that if a certain action or condition constitutes a default under, or breach of, a certain covenant, the fact that such action or condition is permitted by another covenant will not affect the occurrence of such default or breach, unless expressly permitted under an exception to such initial covenant. In addition, all representations and warranties made in this Agreement will be given independent effect so that if a particular representation or warranty proves to be incorrect or is breached, the fact that another representation or warranty concerning the same or similar subject matter is correct or is not breached will not affect the incorrectness or a breach of such initial representation or warranty.

Section 9.4. Use of Corporate Name or Trade Name. After the Closing, Sellers will not use or refer to the names "Sira Naturals" any trade name included within the Intellectual Property, or any derivative or variation thereof or any name similar thereto.

Section 9.5. Equitable Remedies/Reasonableness of Limitations. Sellers acknowledge that (i) a remedy at law for failure to comply with the covenant contained in Section 9.4 may be inadequate and (ii) Buyer, the SPAC and the Company (after the Closing) will be entitled to seek and obtain from a court having jurisdiction or from an arbitrator under Section 10.4, in its sole discretion, specific performance, an injunction, a restraining order or any other equitable relief in order to enforce such provision without the need to post a bond (or if a bond is required by Law, a bond in the amount of $100 will be sufficient). The right to obtain such equitable relief will be in addition to any other remedy to which Buyer, the SPAC and the Company is entitled under applicable Law (including, but not limited to, monetary damages).

Section 9.6. SEDAR Reporting; Listing of SPAC Subordinate VotingShares. The SPAC will use its commercially reasonable efforts to: (a) ensure that the SPAC is a "reporting issuer" under the laws of at least one Canadian province and is required to file reports on SEDAR and files all reports and other materials required to be filed by it on SEDAR for at least 36 months following the Closing; and (b) ensure that the SPAC Subordinate Voting Shares, including the SPAC Subordinate Voting Shares issuable pursuant to the exchange of the Exchangeable Shares, will be posted and listed for trading on the NEO Exchange (or another recognized exchange in Canada or the United States) for at least 36 months following the Closing; provided that this covenant will automatically terminate if the SPAC is acquired by another entity (a "Takeover Transaction"), but such termination will only occur if, as an explicit provision of the definitive agreement concerning the Takeover Transaction (and as a result of the Takeover Transaction) each holder of Exchangeable Shares at the date of the consummation of the Takeover Transaction will receive either: (i) cash for their Exchangeable Shares equal to the cash amount receivable for each SPAC Subordinate Voting Share for which such Exchangeable Share is exchangeable under such definitive agreement; or (ii) marketable securities of another public company listed on a recognized exchange in Canada or the United States, and, in both cases registered with the SEC or subject to an exemption under the US Securities Act for resale, in each case valued as if such holder were holding that number of SPAC Subordinate Voting Shares receivable upon exchange of such holder's Exchangeable Shares.

Section 9.7. Tax Procedures.

(a) Filing of Tax Returns; Straddle Periods. The SPAC will prepare or cause to be prepared and timely file or cause to be timely filed all Tax Returns of the Company that remain due after the Closing with respect to taxable periods that end on or before the Closing Date (each, a "Pre-Closing Tax Return") and with respect to Straddle Periods (each, a "Straddle Tax Return"). Such Tax Returns will be prepared in a manner consistent with the Company's past practices, except to the extent required by applicable Law. The SPAC will provide copies of each such Tax Return (including any related work papers or other information reasonably requested by Sellers' Representative ("Related Documents")) for his review not later than thirty (30) calendar days before the due date for filing such Tax Return (giving effect to any extensions thereto) or, if required to be filed within thirty (30) calendar days after the Closing Date, as soon as possible following the Closing Date and sufficiently in advance of filing so that Sellers'

Representative will have a reasonable opportunity to review and comment on any items in such Tax Return. Sellers' Representative will be permitted to dispute any items in any such Tax Return by providing the SPAC a written description (a "Dispute Notice") of the items in such Tax Return that Sellers dispute within fifteen (15) calendar days following the delivery to Sellers' Representative of such Tax Return and the Related Documents. If Sellers' Representative does not provide a Dispute Notice with respect to a Tax Return to the SPAC within fifteen (15) calendar days following the delivery to Sellers' Representative of such Tax Return and the Related Documents, Sellers' Representative and Sellers will be deemed to have accepted and agreed to such Tax Return in the form provided, and the SPAC will thereafter cause such Tax Return to be timely filed. If Sellers' Representative timely delivers to the SPAC a Dispute Notice with respect to a Tax Return, Sellers and the SPAC agree to consult with each other and to negotiate in good faith the issues raised in the Dispute Notice to permit the filing of such Tax Return as promptly as possible, which good faith negotiations will include each side exchanging in writing their positions concerning the matter or matters in dispute and meeting to discuss their respective positions. In the event Sellers' Representative and the SPAC are unable to resolve any dispute within ten (10) calendar days following the delivery of the Dispute Notice, Sellers' Representative and the SPAC will jointly request the Independent Accountant to resolve any issue in dispute at least five (5) calendar days before the due date of such Tax Return, in order that such Tax Return may be timely filed. The Independent Accountant will attempt to make a determination with respect to all disputed issues no later than five (5) calendar days before the due date (including extensions) for the filing of the Tax Return in question, and the SPAC will cause such Tax Return to be filed on the due date (including extensions) therefor in a manner consistent with the determination of the Independent Accountant. The determination of the Independent Accountant will be binding on all Parties; provided that any such determination will be limited to the resolution of issues in dispute. Notwithstanding the foregoing, in the event that the Independent Accountant is unable to make a determination with respect to all disputed items by the due date (including extensions) for the filing of the Tax Return in question, the SPAC is authorized to file such Tax Return on the last date prescribed by law (including extensions) for filing such Tax Return, and if any change is thereafter required to be made to such Tax Return as a result of the Independent Accountant's determination of the disputed issues, the SPAC will cause such Tax Return to be amended to reflect the changes required as a result of the Independent Accountant's determination. The fees and disbursements of the Independent Accountant will be borne by whichever of the Sellers' Representative or the SPAC that assigned amounts to items in dispute that were, on a net basis, furthest in amount from the amount finally determined by the Independent Accountant. With respect to each Straddle Tax Return prepared by or caused to be prepared by the SPAC pursuant to this Section 9.7(a), the SPAC will also submit to Sellers' Representative, together with each Straddle Tax Return, a proposed allocation of the Taxes with respect to such Straddle Period indicating the amount for which Sellers are responsible ("Sellers' Straddle Period Allocation"), and the dispute resolution mechanism set forth in this Section 9.7(a) will also apply with respect to such proposed Sellers' Straddle Period Allocation.

(b) Sellers will pay to the SPAC no later than five (5) calendar days prior to the due date for payment of Taxes with respect to a Pre-Closing Tax Return or a Straddle Tax Return (or, if such a Tax Return is being disputed by Sellers' Representative at the time that the Taxes with respect to Tax Return are paid, Sellers will pay to the SPAC within fifteen (15) calendar days after the date that such dispute is resolved) an amount equal to the portion of such

Taxes which relates to the portion of such Tax period ending on the Closing Date, to the extent such Taxes are not reflected in the Closing Date Financial Report or are reserved in the financial statements of the Company as of the Closing. For purposes of this Section 9.7, in the case of any Taxes that are imposed on a periodic basis and are payable for a Straddle Period, the portion of such Tax which relates to the portion of the Straddle Period ending on the Closing Date will: (i) in the case of any Taxes other than Taxes based upon or related to income, receipts, wages, capital expenditures, or expenses, be deemed to be the amount of such Tax for the entire Tax period multiplied by a fraction the numerator of which is the number of days in the portion of the Tax period that ends on the Closing Date and the denominator of which is the number of days in the entire Tax period, and (ii) in the case of any Tax based upon or related to income, receipts, wages, capital expenditures, or expenses, be deemed equal to the amount which would be payable if the relevant Straddle Period ended on the Closing Date. Any credits relating to a Tax period that begins before and ends after the Closing Date will be taken into account under clause (ii) above.

(c) Amendment of Tax Returns. Under no circumstances will the SPAC, Buyer, the Company or any of their Affiliates amend any Pre-Closing Tax Return or any other Tax Return of the Company that relates to any Tax year or other period ended prior to or on the Closing Date without the prior written consent of the Sellers' Representative, which consent may be withheld in the Sellers' Representative's reasonable discretion (it being agreed and recognized that it is reasonable to withhold consent with respect to an amendment that could increase Sellers' liability with respect to any such Pre-Closing Tax Return or such other Tax Return), and none of the SPAC, the Company, Buyer or any of their Affiliates will amend any Straddle Tax Return without the prior written consent of the Sellers Representative, which consent may be withheld in the Sellers' Representative's reasonable discretion if such amendment could give rise to a claim for payment or indemnification against Sellers under this Agreement.

(d) Cooperation on Tax Matters. The Parties will cooperate fully, as and to the extent reasonably requested by the other Parties, in connection with the filing of Tax Returns pursuant to this Section 9.7 and any audit, litigation, or other proceeding with respect to Taxes. Such cooperation will include the retention and (upon another Party's request) the provision of records and information that are reasonably relevant to any such audit, litigation, or other proceeding and making employees available on a mutually convenient basis to provide additional information and explanation of any material provided hereunder. The SPAC agrees to, and agrees to cause Buyer and the Company, to retain all books and records with respect to Tax matters pertinent to the Company relating to any Tax period beginning before the Closing Date until the expiration of the statute of limitations (and, to the extent notified by the Company or Sellers, any extensions thereof) of the respective Tax periods. The SPAC, Buyer and Sellers further agree, upon request, to use their commercially reasonable efforts to obtain any certificate or other document from any Governmental Authority or any other Person as may be necessary to mitigate, reduce, or eliminate any Tax that could be imposed (including, but not limited to, with respect to the Transaction).

(e) Tax Proceedings. The SPAC will notify the Sellers' Representative in writing within thirty (30) calendar days upon receipt after the Closing Date by the SPAC, Buyer, the Company or any of their Affiliates of any written notice of a Tax Proceeding that could give rise to a claim for indemnification against Sellers under this Agreement. In the event that the

SPAC fails to timely give such notice to Sellers' Representative with respect to a Tax Proceeding, Sellers will not be obligated to indemnify the SPAC, Buyer or any of their Affiliates for Losses to the extent such Losses directly result from the SPAC's failure to timely give such notice.

(i) Subject to Section 9.7(d), Sellers' Representative will have the right to control the conduct of any such Tax Proceeding that relates to a Pre-Closing Tax Period that is not a Straddle Period at its own expense; provided that Sellers' Representative will keep the SPAC informed of all developments in any such Tax Proceeding on a timely basis, will provide to the SPAC copies of any and all correspondence received from the Taxing authority related to such Tax Proceeding and will provide the SPAC with the opportunity to attend conferences, hearings and other meetings with or involving the Taxing authority, and to review and provide comments with respect to written responses provided to the Taxing authority with respect to such Tax Proceeding. Where necessary, the SPAC will, or will cause the Company, to authorize by appropriate powers of attorney such Persons as Sellers' Representative may designate to represent the Company with respect to any such Tax Proceeding. Sellers' Representative will have the right to settle, adjust or otherwise resolve such Tax Proceeding without the consent of the SPAC, except that if such settlement, adjustment or other resolution of the Tax Proceeding could reasonably be expected to increase a Tax liability or decrease a Tax asset of the SPAC, Buyer or the Company for a period after the Closing Date, Sellers' Representative will not agree to such settlement, adjustment or other resolution of the Tax proceeding without the prior written consent of the SPAC (which consent will not be unreasonably withheld, conditioned or delayed).

(ii) Subject to Section 9.7(d), the SPAC will have the right to control the conduct of any such Tax proceeding that relates to a Straddle Period at its own expense; provided that the SPAC will keep the Sellers' Representative informed of all developments in any such Tax proceeding on a timely basis, will provide to the Sellers' Representative copies of any and all correspondence received from the Taxing authority related to such Tax Proceeding and will provide the Sellers' Representative with the opportunity to attend conferences, hearings and other meetings with or involving the Taxing authority, and to review and provide comments with respect to written responses provided to the Taxing authority with respect to such Tax Proceeding. The SPAC will have the right to settle, adjust or otherwise resolve such Tax Proceeding without consent of the Sellers' Representative, except that if such settlement, adjustment or other resolution of the Tax Proceeding could reasonably be expected to give rise to a claim for indemnification against Sellers under this Agreement, the SPAC will not agree to such settlement, adjustment or other resolution of the Tax Proceeding without the prior written consent of the Sellers' Representative (which consent will not be unreasonably withheld, conditioned or delayed). Notwithstanding anything herein to the contrary, the Sellers' Representative, at Sellers' expense, will have the right to require the SPAC, Buyer or the Company to contest, and the SPAC, Buyer or the Company will contest in good faith, any Tax deficiencies or Tax proceeding with respect to a Straddle Period that could give rise to a claim for indemnification against Sellers under this Agreement and, if the SPAC, Buyer or the Company does not contest such Tax deficiencies or Tax proceeding in good faith, the Sellers' Representative shall have the right to contest such Tax deficiencies or control the conduct of any such Tax proceeding, and in each case the provisions of Section 9.7(e)(i) shall apply.

(iii) To the extent that control or settlement rights with respect to a Tax Proceeding pursuant to this Section 9.7(e) may overlap with a control or settlement right under Section 9.1, the provisions of this Section 9.7(e) will govern such Tax Proceeding control or settlement right.

(f) Refunds and Credits. Any refunds or credits of Taxes of the Company, plus any interest with respect thereto, actually or effectively paid to the Company or Buyer or any of their Affiliates from a Governmental Authority for any Taxable period that ends on or before the Closing Date or for the portion of a Straddle Period that ends on the Closing Date (including, without limitation, refunds or credits arising by reason of amended Tax returns filed after the Closing Date) will be for the account of Sellers, except to the extent that such Tax refund or credit is attributable to the carryback of a net operating loss that is attributable to any Tax Period beginning after the Closing Date. The SPAC will pay to Sellers, within fifteen (15) calendar days after the SPAC, Buyer, the Company or any of their Affiliates receives such refund or after the relevant Tax return is filed in which a credit is applied against the SPAC's, Buyer's the Company's or any of their Affiliates' (or any of their successors') liability for Taxes, an amount of cash equal to the amount of such refunds or credits (plus any interest with respect thereto).

(g) Continuation of Business. The SPAC and Buyer will cause the Company to continue to conduct its historic business in such manner and for such period of time as is necessary to satisfy the continuity of business enterprise requirement of Treasury Regulation §1.368-1(d).

Section 9.8. Sellers' Release. In consideration of the delivery of the Sellers Exchange Consideration, the delivery of the Inventory Payment and the satisfaction of the GP Lender Indebtedness, as of immediately after the Closing (if it occurs) Sellers release and forever discharge the Company, Buyer, the SPAC and each of their respective individual, joint or mutual, past, present and future Representatives, Affiliates, stockholders, controlling persons, subsidiaries, successors and assigns (individually, a "Releasee" and collectively, "Releasees") from any and all claims, demands, proceedings, causes of action, Orders, obligations, contracts, agreements, debts and liabilities whatsoever, whether known or unknown, suspected or unsuspected, both at law and in equity, that Sellers have as of the Closing Date, have ever had prior to the Closing Date or may have after the Closing Date against the Releasees arising on account of or arising out of any matter, cause or event occurring contemporaneously with or prior to the Closing; provided, however, that nothing contained in this Section 9.8 will operate to release any obligations of the Company, Buyer or the SPAC: (a) arising under this Agreement, the other agreements contemplated by, or executed in connection with, this Agreement or the Transactions, (b) with respect to current claims for salaries, wages or benefits accrued for the current pay period but not paid, (c) relating to any other matter in connection with any relationship of a Seller with the Company from and after the Closing; or (d) relating to any right of indemnification that a Seller may be entitled to from the Company pursuant to (i) any Contract entered into by the Company, or (ii) the Company's Articles of Incorporation or Amended and Restated By-Laws, as the same exist at the opening of business on the Closing Date.

Section 9.9. Appointment of SPAC Directors. The SPAC shall, and shall cause CSAC Holdings to, immediately after the Closing, appoint Louis F. Karger to the SPAC Board

and the CSAC Holdings board of directors, Buyer's board of directors and he will remain on the Company's board of directors, subject to Louis F. Karger being and remaining qualified under the SPAC's Constitutive Documents and applicable Law, and not objected to by the Ontario Securities Commission or the NEO Exchange. In such case, the SPAC will take all action, and cause all to be taken all action, necessary to correspondingly increase the size of these boards and cause the election of Louis F. Karger to these boards if he has not already been appointed.

Section 9.10. The SPAC Stock Option Plan. The SPAC will, immediately after the Closing, adopt a stock option plan, as approved by the SPAC Board, to be used as a performance incentive for the SPAC's and the Company's and the SPAC's other subsidiaries management.

Section 9.11. GP Lender Covenants. One (1) Business Day after the Closing Date, the Sellers' Representative (on behalf of the Company) will deliver all of the following to GP Lender (pursuant to the provisions of Sections 2.1(e): (a) all components of the GP Lender Indebtedness Pay-Off Payments; and (b) all GP Lender Note Security Documents (except the First Priority New Grow Mortgages (as defined below)). While any amount remains outstanding under the GP Lender Note, unless otherwise agreed to by GP Lender in writing: (i) the Company will not sell, transfer or otherwise dispose of (and the SPAC will not allow the Company to sell, transfer or otherwise dispose of) its assets except in the ordinary course of the Business, (b) the M2 Grow Building and the M3 Grow Building will not be financed by the Company with third party debt that exceeds 50% of the cost to construct each such facility, and (c) within sixty calendar days after the Closing, the Company (or such Affiliate) will grant the GP Lender a first priority mortgage on each such facility in a form agreed to by GP Lender (each a "First Priority New Grow Mortgage"); provided however, that GP Lender agrees to subordinate each First Priority New Grow Mortgage to any mortgage granted by the Company to any lender of funds for the construction of such facility. For purposes of clarification, the Parties agree that GP Lender is a third-party beneficiary in connection with Section 2.1(e) above and this Section 9.11 and will be permitted to enforce such provisions against the Company, Buyer and the SPAC (as applicable).

Section 9.12. Earn-out Payment Related Covenant. The Company, Buyer and the Sellers' Representative agree that after the Closing Date, they shall negotiate in good faith to agree upon a form of Earn-out Report (as defined below) within thirty calendar days after the Closing Date. From the Closing Date until the end of each Earn-out Period, the Company will provide the Sellers' Representative with written quarterly updates on the progress of the M2 Grow Building and the M3 Grow Building, including reasonable financial information for the facilities (the "Earn-out Reports"), which such Earn-out Reports will be delivered to the Sellers' Representative within thirty (30) calendar days after the end of each calendar quarter during the period from the Closing Date until the end of each Earn-out Period.

Section 9.13. Securities Law Issues. The Parties, respectively, agree that: (a) Buyer and/or the SPAC shall use their reasonable commercial efforts to prepare, at Buyer's or the SPAC's sole cost and expense, all documentation required by Buyer and its US securities counsel, including, without limitation, such representations and warranties of fact that are necessary in the judgment of the Buyer and its US securities counsel, for the issuance of the Exchangeable Shares to Sellers pursuant to the exemption from registration under the US

Securities Act provided by Rule 506 of Regulation D promulgated under the US Securities Act ("Rule 506"), subject to reasonable cooperation of the Sellers and the eligibility of the Sellers to qualify as "accredited investors" (as defined in Rule 501 of Regulation D promulgated under the US Securities Act ("Accredited Investors")) under Rule 506; (b) Buyer and/or the SPAC shall use their reasonable commercial efforts to prepare, at Buyer's or the SPAC's sole cost and expense, all documentation required by the Buyer and its US securities counsel, including, without limitation, such representations and warranties of fact that are necessary in the judgment of the Buyer and its US securities counsel, for the distribution of the Exchangeable Shares (collectively, the "Distribution Transaction") from Sellers to their respective equity owners (each a "Sira Ultimate Owner") as a "no-sale" transaction which does not require registration under the US Securities Act; (c) Buyer or the SPAC shall use their reasonable commercial efforts to prepare, at Buyer's and/or the SPAC's sole cost and expense, all documentation required by the SPAC and its US securities counsel, including, without limitation, such representations and warranties of fact that are necessary in the judgment of the SPAC or its US securities counsel for the exchange of the Exchangeable Shares for the SPAC Subordinate Voting Shares by any Sira Ultimate Owner (each a "Downstream Exchange Transaction") pursuant to the exemption from registration under the US Securities Act provided by Rule 506, subject (in each Downstream Exchange Transaction) to the reasonable cooperation of the Sira Ultimate Owner involved in such Downstream Exchange Transaction and the eligibility of such Sira Ultimate Owner to qualify as an Accredited Investor under Rule 506 (which Exchangeable Shares may be issued without restrictive legends in accordance with the provisions of clauses (f) and (g) of this Section 9.13); (d) Buyer and the SPAC shall: (W) use their reasonable commercial efforts to procure one or more reputable United States law firms that specialize in US securities law matters (each an "Opinion Counsel") to provide one or more legal opinions relating to the Distribution Transaction and each Downstream Exchange Transaction; (X) cooperate with the Opinion Counsel in preparing any legal opinions (and documents and instruments ancillary thereto) needed in connection with the Distribution Transaction and each Downstream Exchange Transaction; (Y) pay all of the fees and expenses of such Opinion Counsel in connection with preparing such legal opinions; and (Z) use their reasonable commercial efforts to, and to cause Opinion Counsel and any transfer agent for the Exchangeable Shares and/or the SPAC Subordinate Voting Shares (or if Buyer is serving as its own transfer agent, Buyer) to, prepare and process all documentation and effect all transfers related to the Distribution Transaction and each Downstream Exchange Transaction within fifteen (15) calendar days after receipt by Buyer or the SPAC (or their transfer agents) of a written request for consummation of the Distribution Transaction from Sellers (or the Sellers' Representative on their behalf) or a written request from any Sira Ultimate Owner to consummate a Downstream Exchange Transaction; provided that any such fifteen (15) calendar day time period shall be subject to (A) reasonable cooperation from Sellers, and the Sira Ultimate Owners, as applicable, (which may, if reasonably requested by the Buyer or the SPAC include the provision of representations and warranties of fact by the Sellers and applicable Sira Ultimate Owners that are necessary in the reasonable judgment of the Buyer, the SPAC or the Opinion Counsel for the issuance of the applicable legal opinions (the fees and expenses of which legal opinions will be paid by the Buyer or the SPAC)), and (B) the legal requirements of the US Securities Act, including, but not limited to, Rule 144 promulgated under the US Securities Act ("Rule 144") or any other rule or regulation under the US Securities Act and interpretations of the Staff of the United States Securities and Exchange Commission (the "SEC") in interpreting any of the foregoing (the "Staff Interpretations"); (e) on the advice of

and as provided in the legal opinion of Opinion Counsel, and subject to the requirements of clause (d) of this Section 9.13, any SPAC Subordinate Voting Shares issued in connection with a Downstream Exchange Transaction shall be "book-entry", electronic shares and shall not have any restrictive legends attributable to the US Securities Act (although such shares issued to Affiliates of the SPAC may have "book entry" restrictions on them relating to the US Securities Act) (the "Ultimate Sale Shares"); (f) in connection with each Downstream Exchange Transaction, Buyer and the SPAC, shall, on the advice of and as provided in the legal opinion of Opinion Counsel, allow the use of the exemption from registration under the US Securities Act provided by Rule 144 in reliance upon that certain "no-action" letter from the Office of International Corporate Finance Division of Corporate Finance of the SEC dated September 6, 2013 with the "Re" line of "Application of Rule 144(i) under the Securities Act of 1933 ("Securities Act") To Certain Canadian Issues Incoming letter dated September 4, 2013" (the "Rule 144 No-Action Letter"); provided that (A) the applicable Sira Ultimate Owner involved with such Downstream Exchange Transaction shall provide reasonable cooperation to Buyer and the SPAC in connection with such Downstream Exchange Transaction in accordance with clause (d) of this Section 9.13 and (B) there are no changes in applicable Law that adversely affect the Rule 144 No-Action Letter and/or the SEC has not published any guidance in writing that would adversely affect the analysis and conclusions in the Rule 144 No-Action Letter; (g) in connection with the Distribution Transaction and each Downstream Exchange Transaction, on the advice of and as provided in the legal opinion of Opinion Counsel, Buyer and the SPAC shall allow the "tacking" of holding periods in reliance upon that certain "no action" letter from the Office of the Chief Counsel of the Division of Corporation Finance of the SEC dated November 1, 2016 with the "Re" line of "Rule 144(d)(1) Up-C Structure; Incoming letter dated October 28, 2016" (the "Tacking No-Action Letter"); provided that (A) the applicable Sira Ultimate Owner involved with such Distribution Transaction and/or Downstream Transaction shall provide reasonable cooperation to Buyer, the SPAC or the SPAC's transfer agent in connection with such Distribution Transaction and/or Downstream Exchange Transaction in accordance with clause (d) of this Section 9.13 and (B) there are no changes in applicable Law that adversely affect the Tacking No-Action Letter and/or the SEC has not published any guidance in writing that would adversely affect the analysis and conclusions in the Tacking No-Action Letter; and (h) in connection with the sale or other transfer of the Ultimate Sale Shares by a Sira Ultimate Owner, the SPAC shall (A) use its reasonable commercial efforts to prepare, at the SPAC's sole cost and expense, all documentation required by the SPAC or its US securities counsel, including, without limitation, such representations and warranties of fact that are necessary in the judgment of the SPAC or its US securities counsel, to satisfy the exemption from registration under the US Securities Act provided by Rule 144, but only with regard to "Affiliates" of the SPAC, to allow the sale of the Ultimate Sale Shares by any Sira Ultimate Owner (each an "Ultimate Sale") and (B) use its reasonable commercial efforts to (and cause the SPAC's US securities counsel and the SPAC's transfer agent to) prepare and process all documentation and effect all transfers related to each Ultimate Sale within fifteen (15) calendar days after receipt by the SPAC or its transfer agent of a written request for consummation of a Ultimate Sale from a Sira Ultimate Owner (including, but not limited to, removing any "book entry" restrictions on the Ultimate Sale Shares sought to be sold in an Ultimate Sale required by the US Securities Act for Sira Ultimate Owners that are "Affiliates" of the SPAC); provided that such fifteen (15) calendar day time period shall be subject to reasonable cooperation from the applicable Sira Ultimate Owner in question (which may, if reasonably requested by the SPAC or the SPAC's transfer agent, include

the provision of representations and warranties of fact by the SPAC and the applicable Sira Ultimate Owners that are necessary in the reasonable judgment of the Opinion Counsel for the issuance of any legal opinions (all of the fees and expenses in connection with the preparation of such legal opinions will be paid by the SPAC) relating to such Ultimate Sale) and (C) the SPAC, the SPAC's US securities counsel and the SPAC's transfer agent shall allow the reliance upon Rule 144 as an exemption from the registration provisions of the US Securities Act (in the case of "Affiliates" of the SPAC) in reliance upon the Rule 144 No-Action Letter and the "tacking" of holding periods by the Sira Ultimate Owners in reliance upon the Tacking No-Action Letter; provided that there are no changes in applicable Law that adversely affect the Rule 144 No-Action Letter or the Tacking No-Action Letter, as applicable, and/or the SEC has not published any guidance in writing that would adversely affect the analysis and conclusions in the Rule 144 No-Action Letter or the Tacking No-Action Letter, as applicable, as may be confirmed by its securities counsel or Opinion Counsel. The Parties agree that if Seyfarth ShawLLP is not willing to serve as Opinion Counsel, then the SPAC shall not be liable for a failure to secure a reputable law firm that specializes in US securities law matters to act as Opinion Counsel and any subsequent failure of the SPAC or its transfer agent to permit the use of the Rule 144 No-Action Letter and/or the Tacking No-Action Letter in connection with an Ultimate Sale by a Sira Ultimate Owner. Notwithstanding anything in this Agreement (including this Section 9.13) to the contrary, the Sellers covenant to Buyer that they shall not sell, gift, distribute, pledge, exchange or otherwise transfer, directly or indirectly (including via derivatives), the Sellers Exchange Consideration for 365 calendar days after the Closing Date.

ARTICLE 10.
MISCELLANEOUS

Section 10.1. Further Assurances. Following the Closing Date, each Party will cooperate in good faith with each other Party and will take all appropriate action and execute any agreement, instrument or other writing of any kind which may be reasonably necessary or advisable to carry out and confirm the Transactions.

Section 10.2. Notices. Unless otherwise provided in this Agreement, any agreement, notice, request, instruction or other communication to be given hereunder by any Party to another Party will be in writing and: (i) delivered personally (such delivered notice to be effective on the date it is delivered), (ii) mailed by certified mail, postage prepaid (such mailed notice to be effective five (5) Business Days after the date it is mailed), (iii) deposited with a reputable overnight courier service (such couriered notice to be effective one (1) Business Day after the date it is sent by courier) or (iv) sent by electronic mail or facsimile transmission (such electronic or facsimile notice to be effective on the date that confirmation of such electronic or facsimile transmission is received), with a confirmation sent by way of one of the above methods, as follows:

If to the Company (prior to the Closing), either of the Sellers or Sellers' Representative, addressed to:

Sira Naturals, Inc. or Green Partners Investor LLC or Green Partners Sponsor I, LLC or Louis F. Karger (as applicable)
300 Trade Center
Suite 7700
Woburn, MA 01801
Attn: Louis F. Karger
E-Mail: lkarger@pantherrm.com and sbartlett@pantherrm.com

With a copy to:

Seyfarth Shaw LLP
Two Seaport Lane
Boston, MA 02210-2028
Attn: Catherine Burns, Esquire
E-Mail: cburns@seyfarth.com

If to the Company (after the Closing), the SPAC or Buyer, addressed to:

Mercer Park CB, L.P.
c/o its General Partner, Mercer Park CB GP, LLC
Attn: Jonathan Sandelman
590 Madison Avenue, 26th Floor
New York, New York 10022
Telephone: (212) 299-7670
Facsimile:

With a copy to:

Hodgson Russ LLP
Attn: David G. Reed, Esq.
140 Pearl Street, Suite 100
Buffalo, New York 14202
Telephone: (716) 856-4000
Facsimile: (716) 849-0349

Any Party may designate in a writing to any other Party any other address, e-mail address or facsimile number to which, and any other Person to whom or which, a copy of any such notice, request, instruction or other communication should be sent.

Section 10.3. Reserved.

Section 10.4. Governing Law; Dispute Resolution.

(a) This Agreement will be construed, interpreted and the rights of the Parties determined in accordance with the laws of the State of New York without regard to principles of conflicts of law.

(b) Except for disputes governed by Section 9.7, any dispute, claim or controversy arising out of or relating to this Agreement, including the determination of the applicability, enforceability or scope of this agreement to arbitrate, will be determined by arbitration in (A) New York, New York, or (B) in a city with an international airport in a state where the Company operates the Business, before one arbitrator. The arbitration will be administered by JAMS pursuant to its Comprehensive Arbitration Rules and Procedures (as it exists on the Agreement Date). Judgment on an arbitration award may be confirmed, entered and docketed in any court having jurisdiction. If the Parties cannot agree on a single arbitrator, one will be appointed by JAMS. The arbitrator will be a retired judge from a federal court in the State of New York or a lawyer admitted to practice in the State of New York with at least 25 years' active legal corporate practice based in the State of New York. The Parties will be allowed to engage in document discovery at the discretion of the arbitrator. All evidentiary objections are reserved for the arbitration hearing, except for objections to the production or publishing of documents based on privilege and proprietary or confidential information. The arbitrator will be instructed by the Parties to ignore the application of any statutes other than the Limited Governmental Requirements to each and every Party and to the dispute, claim or controversy. The arbitrator may not modify the terms of this Agreement. A transcription of any arbitration hearing will be made and the arbitrator will provide a reasoned decision in writing, unless all Parties agree in writing that this provision is waived. The Parties will keep confidential all matters relating to the arbitration, the arbitration award and any challenge or appeal, except as may be necessary (i) to prepare for or conduct the arbitration hearing on the merits, (ii) in connection with a court application for a preliminary remedy, (iii) in connection with a judicial challenge to an arbitration award or its enforcement, (iv) in connection with an appeal of the arbitration award, as permitted under this Agreement, or its confirmation, entering, docketing or enforcement, (v) to comply with applicable Law or judicial decision, or (vi) to comply with any applicable stock exchange rules, including the NEO Exchange. Except as provided in this Agreement, the Parties must commence and pursue arbitration to resolve all disputes arising under or relating to this Agreement prior to commencement of any legal action.

(c) This Agreement evidences a transaction involving interstate commerce. Notwithstanding the choice of substantive law under this Agreement, the Federal Arbitration Act will apply to the arbitration of all disputes, including the breach of this Agreement and any alleged pre-contractual representations or conduct, violations of the Racketeering Influenced or Corrupt Organizations Act (RICO), applicable federal or state securities laws, unfair trade practice laws, or similar laws.

(d) If it is determined that the requirement to arbitrate is unenforceable, and after any and all final appeals the decision is upheld, the Parties agree to litigate in (i) state court in New York County, State of New York, or (ii) a state court in a state where the Company conducts the Business, or if such state courts do not have jurisdiction over such matter (A) the United States District Court for the Southern District of New York, or (B) United States District Court in a state where the Company operates the Business, and these courts will have exclusive jurisdiction to entertain any proceeding in respect of this Agreement, and the Parties will submit

to the jurisdiction of such courts in all matters relating to or arising out of this Agreement; provided that any Party may obtain relief in such other jurisdictions as may be necessary or desirable to obtain declaratory, injunctive or other equitable relief to enforce the provisions of this Agreement. EACH PARTY ACKNOWLEDGES AND AGREES THAT ANY CONTROVERSY WHICH MAY ARISE UNDER THIS AGREEMENT IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES AND, THEREFORE, EACH SUCH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LEGAL ACTION ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE TRANSACTION. EACH PARTY TO THIS AGREEMENT CERTIFIES AND ACKNOWLEDGES THAT (X) NO REPRESENTATIVE OF ANY OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT SEEK TO ENFORCE THE FOREGOING WAIVER IN THE EVENT OF A LEGAL ACTION, (Y) SUCH PARTY HAS CONSIDERED THE IMPLICATIONS OF THIS WAIVER, AND (Z) SUCH PARTY MAKES THIS WAIVER VOLUNTARILY.

(e) Any arbitration award will have a binding effect only on the actual dispute arbitrated, and will not have any collateral effect on any other dispute whatsoever, whether in arbitration, litigation or other dispute resolution proceeding. If any of the Transactions do not close, no Party, except for Affiliates, will consolidate their dispute in any arbitration or litigation with a claim by any other Person.

(f) If a Party (i) commences action in any court, except to compel arbitration, or except as specifically permitted under this Agreement, prior to an arbitrator's final decision, or (ii) commences any arbitration or litigation in any forum except where permitted under this Agreement, then that Party is in breach of this Agreement. The breaching Party must commence arbitration (or litigation, if permitted under this Agreement), in a permitted forum prior to any award or final judgment. The breaching Party will be responsible for all expenses incurred by the other Party as a result of such a breach, including reasonable legal fees.

(g) The Parties adopt and will implement the JAMS Optional Arbitration Appeal Procedures (as it exists on the Agreement Date) with respect to a final award in an arbitration arising out of or relating to this Agreement, if that award requires the payment of monetary damages in excess of $500,000 (with this dollar value to be indexed from the Agreement Date based on the annual rate of inflation in the United States) or would otherwise have an adverse material effect on Buyer or the SPAC. The JAMS appeal panel will determine whether either of these appeal thresholds has been met. Judgment on any revised award may be confirmed, entered and docketed in any court having jurisdiction. The same confidentiality provision that apply to the Parties with respect to the original arbitration will apply to the appeal.

(h) If JAMS is no longer in business, an alternative administrative arbitration agency will be selected by mutual agreement of the Parties. If they cannot agree, the Parties will apply to a court of competent jurisdiction to select the agency. In the event of any conflict between the rules and procedures of JAMS or an alternate administrative arbitration agency and the provisions of this Section, the provisions of this Section will prevail.

Section 10.5. Expenses. Except as otherwise provided in this Agreement, the Company will pay all legal, accounting and other expenses of Sellers and the Company (incurred prior to the Closing) incident to this Agreement and the SPAC will pay all legal, accounting and other expenses of Buyer, the SPAC and the Company (first incurred after the Closing) incident to this Agreement. Except as otherwise provided in this Agreement, nothing contained in this Agreement will be interpreted or construed to require: (a) Buyer or the SPAC to directly or indirectly pay, assume or be liable for any of the foregoing expenses of the Company (prior to the Closing) or any Seller; or (b) the Company (prior to the Closing) or any Seller to directly or indirectly pay, assume or be liable for any of the foregoing expenses of the SPAC or Buyer. Except as otherwise provided in this Agreement, in the case of any dispute between the Parties that is subject to a Proceeding instituted under Section 10.4 above, the prevailing Party in such Proceeding will have the right to collect from the non-prevailing Party its reasonable costs, disbursements and attorneys' fees in enforcing this Agreement.

Section 10.6. Titles. The headings of the articles and sections of this Agreement are inserted for convenience of reference only, and will not affect the meaning or interpretation of this Agreement.

Section 10.7. Waiver. No failure of any Party to require, and no delay by any Party in requiring, any other Party to comply with any provision of this Agreement will constitute a waiver of the right to require such compliance. No failure of any Party to exercise, and no delay by any Party in exercising, any right or remedy under this Agreement will constitute a waiver of such right or remedy. No waiver by any Party of any right or remedy under this Agreement will be effective unless made in writing. Any waiver by any Party of any right or remedy under this Agreement will be limited to the specific instance and will not constitute a waiver of such right or remedy in the future.

Section 10.8. Effective; Binding. This Agreement will be effective upon the due execution hereof by each Party. Upon becoming effective, this Agreement will be binding upon each Party and upon each successor and assignee of each Party and will inure to the benefit of, and be enforceable by, each Party and each successor and assignee of each Party; provided, however, that, no Party may assign any right or obligation arising pursuant to this Agreement without first obtaining the written consent of the other Parties.

Section 10.9. Entire Agreement. This Agreement, the other agreements and instruments contemplated by, or executed in connection with, this Agreement and the Confidentiality Agreement contains the entire agreement between the Parties with respect to the subject matter hereof and thereof and supersedes each course of conduct previously pursued, accepted or acquiesced in, and each written or oral agreement and representation previously made, by the Parties with respect to the subject matter hereof and thereof, including, but not limited to, the Original Agreement which is amended and restated in its entirety by this Agreement.

Section 10.10. Modification. No course of performance or other conduct hereafter pursued, accepted or acquiesced in, and no oral agreement or representation made in the future, by any Party, whether or not relied or acted upon, and no usage of trade, whether or not relied or acted upon, will modify or terminate this Agreement, impair or otherwise affect any

obligation of any Party pursuant to this Agreement or otherwise operate as a waiver of any such right or remedy. No modification or amendment of this Agreement or waiver of any such right or remedy will be effective unless made in writing duly executed by the Parties.

Section 10.11. Counterparts. This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all of which taken together will constitute one and the same instrument. Any Party may execute this Agreement by facsimile or electronically transmitted signature and the other Party will be entitled to rely on such facsimile or electronically transmitted signature as evidence that this Agreement has been duly executed by such Party.

Section 10.12. Sellers' Representative.

(a) From and after the Agreement Date, the Sellers' Representative will act as the representative of Sellers, and will be authorized to act on behalf of Sellers and to take any and all actions required or permitted to be taken by Sellers under this Agreement and any other agreement or instrument contemplated by this Agreement, including any actions with respect to: (i) any claims for indemnification pursuant to Article 9 or (ii) any amendments to this Agreement or any other agreement or instrument contemplated by this Agreement; and (iii) any other actions to be taken by Sellers' Representative pursuant to the terms of this Agreement or any other agreement or instrument contemplated by this Agreement. The execution of this Agreement by Sellers will constitute approval of the appointment of the Sellers' Representative and all actions of the Sellers' Representative pursuant to this Agreement and any other agreement or instrument contemplated by this Agreement. In all matters relating to Article 9 and where Sellers' obligations are joint and several, the Sellers' Representative will be the only Party entitled to assert the rights of Sellers.

(b) Sellers will be bound by all actions or inactions taken by the Sellers' Representative in his, her or its capacity thereof. The Sellers' Representative will, at all times, act in his, her or its capacity as the Sellers' Representative in a manner that the Sellers' Representative reasonably believes to be in the best interest of Sellers. The Sellers' Representative will not be liable to any Seller for any error of judgment, or any action taken, suffered or omitted to be taken under this Agreement or any other agreement or instrument contemplated by this Agreement, except in the case of the Sellers' Representative's bad faith, fraud, or willful misconduct. The Sellers' Representative may consult with legal counsel, independent public accountants and other experts selected by it, the reasonable fees and expenses of which advisors will be paid by Sellers.

(c) Sellers, jointly and severally, will indemnify and hold harmless and reimburse the Sellers' Representative from and against any and all Losses suffered or incurred by the Sellers' Representative arising out of or resulting from any action taken or omitted to be taken by the Sellers' Representative under this Agreement or any other agreement or instrument contemplated by this Agreement, other than such Losses arising out of or resulting from the Sellers' Representative's bad faith, fraud, or willful misconduct. The Sellers' Representative may sell or apply the assets in the Sellers' Representative Expense Fund to cover such Losses. Upon the conclusion of all of the Sellers' Representatives' duties under this Agreement, the

Sellers' Representative shall liquidate any part of the Sellers' Representative Expense Fund remaining and distribute such proceeds to Sellers.

(d) Each Seller hereby agrees to the following:

(i) In all matters in which action by a Seller and/or the Sellers' Representative is required or permitted, the Sellers' Representative is authorized to act on behalf of such Seller, notwithstanding any dispute or disagreement among Sellers or between any Seller and the Sellers' Representative, and Buyer, the SPAC, the Company (after the Closing) and their Affiliates and Representatives will be entitled to rely on any and all action taken by the Sellers' Representative under this Agreement or any other agreement or instrument contemplated by this Agreement, without any liability to, or obligation to inquire of, any Seller, notwithstanding any knowledge on the part of Buyer, the SPAC, the Company (after the Closing) or their Affiliates or Representatives of any such dispute or disagreement.

(ii) Delivery of all documents, agreements, disclosure schedules and other information required to be delivered to Sellers under this Agreement may be made to the Sellers' Representative on behalf of Sellers and upon delivery to the Sellers' Representative will be deemed delivered to all Sellers for purposes of this Agreement.

(iii) Notice to the Sellers' Representative, delivered in the manner provided in Section 10.2, will be deemed to be notice to all Sellers for purposes of this Agreement.

(iv) The power and authority of the Sellers' Representative, as described in this Agreement, will continue in force until all rights and obligations of Sellers under this Agreement or any other agreement or instrument contemplated by this Agreement have terminated, expired or been fully performed.

(v) Sellers, acting unanimously, will have the right, exercisable from time to time upon written notice delivered to the Sellers' Representative, Buyer, the Company (after The Closing) and the SPAC, to appoint a Person serving as an officer, manager, employee or partner of a Seller to fill a vacancy caused by the death, or resignation of the Sellers' Representative.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the Agreement Date.

SHAREHOLDERS

GREEN PARTNERS INVESTOR LLC

By: (Signed) *Louis Karger*
Louis F. Karger
Manager

GREEN PARTNERS SPONSOR i LLC

By: (Signed) *Louis Karger*
Louis F. Karger
Manager

SHAREHOLDERS'' REPRESENTATIVE

By: (Signed) *Louis Karger*
Louis F. Karger

COMPANY

SIRA NATURALS INC.

By: (Signed) *Michael Dundas*
Michael Dundas
President

BUYER

CSAC ACQUISITION INC.

By:_____
Jonathan Sandelman
President

SPAC

CANNABIS STRATEGIES ACQUISITION CORP.

By:_____
Jonathan Sandelman
Chief Executive Officer

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the Agreement Date.

SHAREHOLDERS

GREEN PARTNERS INVESTOR LLC

By:
Louis F. Karger
Manager

Green Partners Sponsor I, LLC

By:
Louis F. Karger
Manager

SHAREHOLDERS' REPRESENTATIVE

Louis F. Karger

COMPANY

SIRA NATURALS, INC.

By:
Michael Dundas
President

BUYER

CSAC ACQUISITION INC.

By: *(*Signed*) Jonathan Sandelman*
Jonathan Sandelman
President

SPAC

CANNABIS STRATEGIES ACQUISITION CORP.

By: (Signed) *Jonathan Sandelman*
Jonathan Sandelmam
Chief Executive Officer

Schedule 2.1(b)

Inventory Valuation Mechanism

Inventory will be valued (for the purpose of calculating the Inventory Payment) as follows:

a. Prior to the Closing, the Company will provide its best estimate of its Finished Goods Inventory (as defined below) and Unfinished Goods Inventory (as defined below) as of the Closing Date (the "Inventory Estimate"). As used in this Schedule 1.1(dd), the term: (i) "Finished Goods Inventory" means cannabis flower, cannabis oil and cannabis contained in finished goods; and (ii) "Unfinished Goods Inventory" means the following: (x) the estimated grams of cannabis that can be extracted from cannabis plants that are growing in the Company's grow rooms, but excluding the estimated grams of cannabis that can be extracted from cannabis plants that are growing in the Company's 4 most recently planted grow rooms (out of the Company's 8 total cannabis grow rooms); and (y) the estimated grams of cannabis that can be extracted from cannabis plants and cannabis plant materials that have been harvested from the Company's grow rooms, but have not been processed into Finished Goods Inventory. For purposes of clarification: (A) neither Finished Goods Inventory nor Unfinished Goods Inventory shall include any raw ingredients or raw materials included in the Company's Inventory other than (I) cannabis oil (II) cannabis flower (III) estimated grams of cannabis flower contained cannabis plants, cannabis plant materials and Finished Goods Inventory (see paragraph (c)(ii) below regarding estimated grams of cannabis flower contained in Finished Goods Inventory); and (B) any estimated grams of cannabis contained in cannabis plants, cannabis plant materials and Finished Goods Inventory are calculated in grams of cannabis flower (not cannabis oil). The value of the cannabis oil and cannabis flower contained in Finished Goods Inventory and Unfinished Goods Inventory shall be determined as follows:

USD 35.00 per gram of extracted cannabis oil contained in Finished Goods Inventory.

USD 4.66 per gram of cannabis flower contained in Finished Goods Inventory or estimated to be in Unfinished Goods Inventory.

b. The Inventory Estimate shall be used for the purpose of calculating the First Inventory Payment Installment.

c. A CSAC representative (the "CSAC Inventory Representative") and the Sellers' Representative (the "True-Up Parties") will conduct a count of Company's Finished Goods Inventory and Unfinished Goods Inventory (both as of the Closing Date) within five (5) calendar days after the Closing Date (the "True-Up Count"). The True-Up Parties will determine the actual Finished Goods Inventory and Unfinished Goods Inventory (and their value) as of the Closing Date using the same methodology as set forth in paragraph (a) above (subject to also using the Additional Methodology (as defined below)) that was used to establish the Inventory Estimate; provided however, that because the True-Up Count will be completed after the Closing Date, the True-Up Parties shall reasonably adjust the True-Up Count for all post-Closing Date activity (including Finished Goods Inventory that was sold, Unfinished Goods Inventory that

became Finished Goods Inventory, and Unfinished Goods Inventory that was added) based on the Company's books and records (including the Metrc System (as defined below)) between the date of the Inventory Estimate and the Closing Date. The "Additional Methodology" to be used in the True-Up Count are as follows:

i. The CSAC Representative shall determine whether when conducting the True-Up Count the True-Up Parties shall: (x) conduct an actual count of all of the Finished Goods Inventory and Unfinished Goods Inventory; or (y) conduct an actual count of some Finished Goods Inventory and/or Unfinished Goods Inventory and use the Company's Metrc computer system (the "Metrc System") to determine the count of some or any of Finished Goods Inventory and Unfinished Goods Inventory. If the CSAC Representative desires to use any other method to conduct the True-Up Count (i.e. statistical analyses), the Sellers' Representative must agree to use such other method.

ii. To the extent Finished Goods Inventory only discloses measurements of THC, the True-Up Parties shall use the conversion methodology that the Company has used historically since January 1, 2019 to reasonably convert such amounts of THC into grams of cannabis flower.

iii. The True-Up Parties shall use the estimation methodology that the Company has historically used since January 1, 2019 to reasonably estimate the amount of grams of cannabis flower that can be manufactured from cannabis plant and cannabis plant materials that are in Unfinished Goods Inventory.

iv. To estimate the amount of grams of cannabis flower present in the cannabis plants and cannabis plant materials that are in buckets of Unfinished Goods Inventory in the Company's cure rooms, the True-Up Parties shall use the estimated amount of grams of cannabis flower per bucket that was inputted into the Metrc System when such plant and plant materials were initially placed in buckets in such cure rooms.

d. If there is any increase in the True-Up Count (as compared to the Inventory Estimate), then the value of such increase shall be added to the Second Inventory Payment Installment. If there is any decrease in the True-Up Count (as compared to the Inventory Estimate), then the value of such decrease shall be subtracted from the Second Inventory Payment Installment.

Exhibit A

Working Capital

Attached

Exhibit B

NEO Guidance

Attached