

 <p>MAKING <i>Life</i> BETTER</p>	<h2>COMPLIANCE POLICY</h2>	Version	2.0
		Revision Date	November 24, 2021
		Effective Date:	November 24, 2021
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1. PURPOSE

The Green Organic Dutchman Holdings Ltd. and its subsidiaries (the “**Corporation**”) is committed to doing business with integrity, transparency and accountability, and accordingly this Compliance Policy (the “**Policy**”) is intended to ensure that all directors, officers, employees, consultants, and representatives of the Corporation (“**TGOD Personnel**”) can report any potential wrongdoing without fear of retaliation or reprisal. In addition, the Corporation strives to maintain financial records and prepare financial statements and reports which comply with all applicable accounting principles and laws. This Policy establishes a mechanism for the Corporation to address any reports or allegations of wrongful business practices and ensures that any good-faith reports made by TGOD Personnel, or anyone else, will be dealt with fairly and appropriately, in compliance with the Corporation’s *Code of Business Conduct and Ethics*, policies, procedures and Applicable Laws.

2. DEFINITIONS

- a. “**Applicable Laws**” means the international, regional, national, and local laws, regulations, competent authorities’ decisions and guidelines, and industry codes governing the activity or interaction, which may include, without limitation, those of the country where the Corporation or its affiliates responsible for the activity is located or where the interaction takes place.
- b. “**Audit Committee**” means the committee of the Corporation’s board of directors tasked with, amongst other things, the oversight of the Corporation’s accounting and financial reporting processes, including the receipt of complaints regarding accounting, internal accounting controls or auditing matters.
- c. “**Compliance Committee**” means the committee chaired by, subject to the below, the Senior Director, Legal and made up of individuals from the Corporation’s Compliance, Finance or Human Resources departments, responsible for evaluating any Reports and determining if an Investigation is warranted in the circumstances, so long as all such members of the Compliance Committee are independent from and not forming part of the subject matter of the Report.
- d. “**Investigation**” means an investigation of improper conduct contained in a Report, authorized by the Compliance Committee, and carried out in accordance with the compliance investigation procedure.
- e. “**Non-Compliance**” means any violation or potential violation of Applicable Laws, the Corporation’s *Code of Business Conduct and Ethics*, or the Corporation policies and procedures, including but not limited to: (i) questionable accounting practices, (ii) inadequate internal accounting controls, (iii) the misleading or coercion of auditors, (iv) disclosure of fraudulent or misleading financial information, (v) threat to the health and safety of TGOD Personnel, (vi) threat to the Corporation’s assets or property, and (iv) contravention of Health Canada requirement.

- f. “**Report**” means an allegation of a compliance violation received by the Corporation, as may be set out in the form attached hereto as Schedule “A”.

3. **STATEMENT OF POLICY**

The Corporation’s commitment to the highest ethical standards and to open and fair business conduct worldwide clearly encompasses compliance with all applicable Canadian and international laws. The Corporation trusts the integrity of its TGOD Personnel and expects each to comply willingly and completely with this Policy and the principles set out herein. It is the Corporation’s policy to ensure that when TGOD Personnel have a reasonable basis to believe another TGOD Personnel or the Corporation is engaged in, or intends to engage in, activity that could be in breach of Applicable Laws, or which could be construed as an act of Non-Compliance, that TGOD Personnel report this information promptly through a safe, secure, and clearly delineated process.

Reprisals against any TGOD Personnel making a good faith Report regarding an act of Non-Compliance will not be tolerated. Any TGOD Personnel found to be in violation of this Policy will be subject to disciplinary measures up to and including termination.

All parties to an Investigation will be treated fairly, professionally and with respect, and the confidentiality of any TGOD Personnel making a Report or involved in an Investigation will be protected as much as possible, in accordance with Applicable Laws.

4. **SPECIFIC EXPECTATIONS**

a. **Reporting**

It is the responsibility of all TGOD Personnel to report any violations or suspected violations of the Corporation’s *Code of Business Conduct and Ethics*, policies, and procedures, and any concerns regarding Non-Compliance in accordance with this Policy.

TGOD Personnel who become aware of any occurrences that could reasonably be considered to be an act of Non-Compliance, must promptly advise a direct supervisor, unless the direct supervisor is involved or engaged in the act of Non-Compliance, and file a Report. The direct supervisor in receipt of a Report or who otherwise becomes aware of any act of Non-Compliance should, to the extent possible, take all reasonably appropriate steps necessary to prevent, mitigate or stop the act of Non-Compliance.

In circumstances where TGOD Personnel determine it is impractical to make a Report to a direct supervisor, for any reason, the TGOD Personnel shall instead file a Report through any of the following channels:

1. By discussions with the Corporation’s Human Resources;
2. By confidential email to legalcompliance@tgod.ca;
3. By calling the Corporation’s anonymous **Compliance Hotline** at **1-833-228- 1330**; or
4. In person or by mail to: The Green Organic Dutchman, 6205 Airport Road, Bldg A- 200, Mississauga, Ontario, L4V 1E3, Canada, Attn: Legal.

For suspected fraud or securities law violations, or when you are not satisfied or uncomfortable with

following the Corporation's internal policies, TGOD Personnel should contact the Ontario Securities Commission through its "Whistleblower Program," information for which can be obtained at the website: www.officeofthewhistblower.ca.

TGOD Personnel are encouraged to provide as much information as possible regarding the act of Non-Compliance, including dates, timelines, persons involved, and the nature of the activity in issue. Anyone filing a Report must be acting in good faith and have reasonable grounds for believing the information disclosed is an act of Non-Compliance. Any allegations that prove to have been made maliciously or knowingly to be false may result in disciplinary action against the person who made such allegations. However, no employee will be disciplined for exercising their rights under any provincial or federal statute, including any regulatory instrument of a recognized self-regulatory organization relating to the protection of whistleblowers.

Any TGOD Personnel in receipt of a Report must promptly forward complete details of the Report to the confidential email address for Legal compliance above. The Corporation shall ensure that, if warranted, the matter is investigated in accordance with the Corporation's legal internal compliance investigation procedure and in accordance with (b) below. If it is determined that an Investigation is required, a Compliance Committee will be formed by Legal soon after receipt of the Report.

b. Investigation

Any Report received regarding Non-Compliance shall be evaluated by Legal to determine if an Investigation is appropriate. Whether an Investigation is appropriate will depend on the circumstances, including factors such as:

1. whether the allegations in the Report, if true, would indicate a potential violation of Applicable Law or the Corporation's *Code of Business Conduct and Ethics*, policies or procedures;
2. whether the Report provides sufficient information to investigate the potential Non-Compliance; and
3. whether additional information can be obtained from the party submitting the Report.

If a Report relates to:

1. questionable accounting practices;
2. inadequate internal accounting controls;
3. the misleading or coercion of auditors;
4. disclosure of fraudulent or misleading financial information; or
5. instances of corporate fraud;

the Chair of the Corporation's Audit Committee shall be included in the initial meeting of the Compliance Committee. In such circumstances, the Chair of the Audit Committee may take on the role of the Primary Investigator under the Corporation's compliance investigation procedure.

c. Confidentiality

The Corporation shall not disseminate information relating to any Report and/or Investigation, including the identities of any individual being investigated or making a Report, outside of the group of

individuals who have a need-to-know such information for investigative, legal, or business reasons. Notwithstanding the foregoing, the Corporation is entitled to share information with parties that the Corporation, in its sole discretion, determines has a legitimate investigative, legal, or business need-to-know such information, including government officials and other third parties. Prior to disclosing any investigative findings to third parties outside of the Corporation, the party seeking to make such disclosure must obtain written approval to do so from Legal.

d. Non-Retaliation

In accordance with the Corporation's *Code of Business Conduct and Ethics*, retaliation is strictly prohibited against any person who has made a good faith Report, even if the allegations turn out to be untrue or unfounded. TGOD Personnel who file a Report in good faith shall be supported by management and will not be subject to any retaliation. Any actual or threatened retaliation shall be considered a breach of the Corporation's *Code of Business Conduct and Ethics*.

5. EXCEPTIONS AND BREACHES

Any exceptions to this Policy are subject to prior written, documented approval by Legal. In no event will exceptions be granted that would violate Applicable Laws.

SCHEDULE "A"
FORM OF REPORT

Case Number: _____ Name: _____
Tel: _____ E-mail: _____
Department: _____ Supervisor: _____

For the purposes of this form, "Caller" means the person filing a Report under The Green Organic Dutchman Holdings Ltd.'s ("TGOD") Compliance Policy.

Type of Violation: Legal Accounting/Auditing Breach of Code Retaliation Other

Date Caller became aware of potential violation: _____

Violation is: Ongoing Completed Unclear whether ongoing or completed

Department suspected of violation: _____

Individual(s) suspected of violation: _____

Describe all of the relevant facts of the violation:

How did Caller become aware of the violation?

Steps taken by Caller prior to contact:

Who, if anyone, may be harmed or affected by the violation?

If violation is legal, estimate amount of loss to TGOD as a result of violation:

Actual: _____ Potential: _____

If the violation relates to accounting/auditing matter, estimate the amount of the misreporting and indicate the affected category (or categories) of misreporting:

Amount _____

Category: Assets Liabilities Expenses
 Revenues Valuation Equity

Provide any suggestions for remedying the violation:

Do you wish to be contacted by the Compliance Committee of TGOD regarding the status of the investigation?

Yes No