

	WHISTLEBLOWER POLICY	Version	1.0
		Revision Date	1 Jan 2019
		Effective Date:	1 Jan 2019
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PURPOSE

The Green Organic Dutchman Holdings Ltd. (the “**Company**”) is committed to doing business with integrity, transparency and accountability, and accordingly this Whistleblower Policy (the “**Policy**”) is intended to ensure that all directors, officers, employees, consultants, representatives, customers, vendors, or shareholders of the Company can report any potential wrongdoing without fear of retaliation or reprisal. This Policy establishes a mechanism for the Company to address any report or allegation of wrongful business practices and ensures that any good-faith report made by an employee, or anyone else, will be dealt with fairly and appropriately, in compliance with the Company’s *Code of Business Conduct and Ethics*, policies, and Applicable Laws.

SCOPE

This Policy applies to the Company, all affiliates of the Company, and all directors, officers and employees of the Company and its affiliates (collectively “**Employees**”).

DEFINITIONS

“**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 Company or its affiliates responsible for the activity is located or where the interaction takes place.

“**Audit Committee**” means the committee of the Company’s board of directors tasked with, amongst other things, the oversight of the Company’s accounting and financial reporting processes, including the receipt of complaints regarding accounting, internal accounting controls or auditing matters.

“**Compliance Committee**” means the committee chaired by Compliance and made up of Company Employees responsible for evaluating any Reports and determining if an Investigation is warranted in the circumstances. The Compliance Committee shall include, at a minimum, a representative from Legal, Compliance, Finance, and Human Resources.

“**Executive Member**” means one of the Chief Executive Officer, Chief Financial Officer or President of the Company.

“**Investigation**” means an investigation of improper conduct contained in a Report, authorized by the Compliance Committee, and carried out in accordance with this the Compliance Investigation Procedure.

“**Report**” means any allegations of a Wrongful Act received by the Company.

“**Wrongful Act**” means any violation or potential violation of Applicable Law, the Company’s *Code of Business Conduct and Ethics*, or Company policy and procedures, including (i) questionable accounting practices, (ii) inadequate internal accounting controls, (iii) the misleading or coercion of auditors, (iv) disclosure of fraudulent or misleading financial information, and (v) instances of corporate fraud.

STATEMENT OF POLICY

- 1.01 The Company'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 Company trusts in the integrity of its Employees and expects each to comply willingly and completely with this Policy and the principles set out herein.
- 1.02 It is Company policy to ensure that when an Employee has a reasonable basis to believe another Employee or the Company is engaged in, or intends to engage in, activity that could be in breach of Applicable Laws, or which could be construed as a Wrongful Act, that the Employee report this information promptly through a safe, secure, and clearly delineated process.
- 1.03 Reprisals against Employees making a good faith Report regarding a Wrongful Act will not be tolerated. Any Employee found to be in violation of this Policy will be subject to disciplinary measures up to and including termination.
- 1.04 All parties to an Investigation will be treated fairly, professionally and with respect, and the confidentiality of any Employee making a Report or involved in an Investigation will be protected as much as possible, in accordance with Applicable Laws.

SPECIFIC EXPECTATIONS

2.01 Reporting

- a) Employees who become aware of any Wrongful Act, or occurrences that could reasonably be considered to be a Wrongful Act, must promptly advise their direct supervisor unless the direct supervisor is involved or engaged in the Wrongful Act.
- b) A supervisor in receipt of a Report or who otherwise becomes aware of any Wrongful Act should, to the extent possible, take all reasonably appropriate steps necessary to prevent, mitigate or stop the Wrongful Act.
- c) In circumstances where an Employee determines it is impractical to make a Report to their direct supervisor, for any reason, the Employee shall instead make a Report through any of the following channels:
 - (i) Human Resources
 - (ii) Compliance
 - (iii) Legal
- d) Additionally, anyone with concerns regarding potential violations of the Company's *Code of Business Conduct and Ethics*, policies, or Applicable Laws can make a Report:
 - (i) confidentially by email to legalcompliance@tgod.ca;
 - (ii) anonymously by calling the Company's **Whistleblower Hotline** at **1-833-228-1330**;

- e) in person or by mail to: **The Green Organic Dutchman, 6205 Airport Road, Suite 301, Building A, Mississauga, Ontario, L4V 1E3, Canada, Attn: Compliance.**
- f) Employees are encouraged to provide as much information as possible regarding the Wrongful Act, including dates, timelines, persons involved, and the nature of the activity in issue.
- g) Any Employee in receipt of a Report must promptly forward complete details of the Report to Compliance. The Company shall ensure that, if warranted, the matter is investigated in accordance with the Company's Compliance Investigation Procedure.

2.02 Investigation

- a) Any Report received by the Company shall be evaluated by Compliance to determine if an Investigation is appropriate. Whether an Investigation is appropriate will depend on the circumstances, including factors such as:
 - (i) whether the allegations in the Report, if true, would indicate a potential violation of Applicable Law or the Company's *Code of Business Conduct and Ethics*, policies or procedures; and
 - (ii) whether the Report provides sufficient information to investigate the potential Wrongful Act and whether additional information can be obtained from the party submitting the Report.
- a) If a Report relates 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, or (v) instances of corporate fraud, then the Chair of the Company'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 Company's Compliance Investigation Procedure.

2.03 Confidentiality

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


2.04 Non-Retaliation

- a) In accordance with the Company'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.
- b) Employees 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 Company's *Code of Business Conduct and Ethics*.

EXCEPTIONS AND BREACHES

3.01 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.

REVISION HISTORY

Version	Version Date	Material Changes	
1	January 1, 2019	N/A	
Policy Owner:	Compliance		
Policy Effective Date:	January 1, 2019		
Initial Approvals:	Compliance: 	General Counsel: Anna Stewart	President/CEO: Csaba Reider