

ORGANTO FOODS INC.
(the “**Company**”)

WHISTLEBLOWER POLICY

I. PURPOSE OF THIS POLICY

- A. The Code of Business Conduct and Ethics (the “**Code**”) of Organto Foods Inc. (the “**Company**”) requires every officer, director, employee, consultant and agent to observe high standards of business and personal ethics as they carry out their duties and responsibilities. The Company expects all of its representatives to adhere to the Code and all of the Company’s other policies and to report any suspected violations
- B. The Company is committed to achieving compliance with all applicable laws and regulations, including accounting standards, accounting controls and audit practices. The Company’s internal controls and operating procedures are intended to detect and prevent or deter improper activities. However, even the best system of internal controls cannot provide absolute protection against irregularities. Intentional and unintentional violations of applicable laws, policies and procedures may occur. In those instances, the Company has a responsibility to investigate and report to appropriate parties any allegations of suspected improper activities and any actions taken to deal with these issues.
- C. The purpose of this policy is to provide a process to handle complaints, reports and concerns by any individual regarding any of the violations listed below.
- D. It is the responsibility of all directors, officers, employees, consultants and agents to report violations or suspected violations in accordance with the Policy.
- E. Complaints, reports and/or concerns (a “**Report**”) may be made on the following matters (each, a “**violation**”):
 - 1. questionable accounting, internal accounting controls and auditing matters, including the circumvention or attempted circumvention of internal accounting controls or with respect to matters that would otherwise constitute a violation of the Company’s accounting policies which may include, but are not limited to, the following:
 - (a) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
 - (b) fraud or deliberate error in the recording and maintaining of financial records of the Company;
 - (c) deficiencies in or non-compliance with the Company’s internal accounting controls;

- (d) misrepresentation or a false statement to or by an officer, accountant or other person regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
 - (e) deviation from full and fair reporting of the Company's financial condition and/or results of operation;
2. potential or actual non-compliance with applicable legal and regulatory requirements;
 3. retaliation against employees who report on any reportable matter;
 4. a matter likely to receive media or other public attention;
 5. a matter that involves a significant threat to the health and safety of employees of the Company and/or the public;
 6. a matter that may be judged to be significant or sensitive for other reasons; or
 7. any other violation of the Code.

In addition to the above reportable matters, any officer, director, employee, consultant or agent who believes that he or she is being asked to commit a wrongdoing or who believes that a wrongdoing has been committed, may submit a good faith Report at any time.

II. APPLICATION AND ADMINISTRATION OF THIS POLICY

- A. This policy will be administered and implemented by the Audit Committee
- B. This policy applies to:
 1. each director of the Company
 2. each officer of the Company or any of its subsidiaries
 3. each employee, including full-time, part-time and contract employees, of the Company and its subsidiaries
 4. each consultant or agent to the Company or any of its subsidiaries that is engaged in an employee-like capacity, and
 5. each person that may be deemed to be in a "special relationship" with the Company from time to time under applicable securities laws.

III. RESPONSIBILITIES AND DUTIES

- A. We are all responsible for reporting violations or suspected violations in accordance with this policy. Any person, including any employee, acting in good faith and with reasonable grounds for believing that an allegation at issue relates to a violation may make a report.

Reports should explain in as much detail as possible the alleged violation and the reasons for belief that such violation is occurring or has occurred. All directors, officers, employees, consultants, and agents of the Company have an obligation to cooperate and comply with any review or investigation initiated by the Audit Committee Chair pursuant to this Policy.

B. No Retaliation

If any individual, in good faith, reports or files a Report concerning a violation or suspected violation, such individual will not suffer harassment, retaliation or any adverse consequence as a consequence of reporting or filing a Report. Any individual who retaliates against another individual who has reported a violation or suspected violation in good faith is subject to discipline, up to and including termination of his or her employment or like relationship with the Company.

C. Acting in Good Faith

Any individual who reports or files a Report concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove to have been made maliciously or in bad faith, or were knowingly false will be viewed as a serious disciplinary offense and any individual who reports or files a Report on such a basis will be subject to discipline, up to and including termination of his or her employment or like relationship with the Company.

D. Handling of Reported Violations

Any individual with a concern, report or complaint regarding a violation or suspected violation should submit their Report to the Chair of the Audit Committee via one or more of the following:

1. Mail: PRIVATE AND CONFIDENTIAL

Attention: Chair of the Audit Committee
Organto Foods Inc.
1090 Hamilton Street
Vancouver, BC, V6E 2R9
2. Website: direct message to the Chair of the Audit Committee via the contact form provided on the Company's website at [www.organto.com/Investors/Governance and Ethics](http://www.organto.com/Investors/Governance%20and%20Ethics)
3. Email: ACchair@organto.com
Attention: Chair of the Audit Committee

Employees or other persons wishing to submit a Report may do so on an anonymous basis. It must be understood however that the source or nature of the Report or the steps required to be taken to investigate the Report may make it difficult or impossible to maintain the confidentiality of the identity of the reporting person.

All Reports received will be considered carefully. Any Report should provide sufficient details so that a reasonable investigation can be conducted.

If the Audit Committee Chair determines that the Report is covered by this Policy, the Chair will undertake an investigation of the violation or suspected violation.

In conducting any investigation, the Audit Chair:

- may engage inside or outside legal, accounting, human resources or other advisors as the Chair considers advisable;
- will have access to all of the Company's books and records; and
- will use reasonable efforts to protect the confidentiality of the complainant.

All directors, officers, employees, consultants, and agents of the Company have an obligation to cooperate and comply with any review or investigation initiated by the Audit Committee Chair pursuant to this Policy. If a Report indicates that illegal activity or a regulatory breach has occurred, a report may be made to the police or other law enforcement or regulatory agency, as appropriate.

Investigations will be conducted as quickly as possible taking into account the nature and complexity of the Report and the matters raised.

In circumstances of Reports regarding violations or suspected violations by a member of the Board, the Chair of the Audit Committee (or the Chair of the Board if the member is the Audit Committee Chair) shall be responsible for investigating the complaint and the individual shall report his or her findings to the Board. In circumstances of Reports regarding violations or suspected violations by the Board as a whole, the Chief Financial Officer shall be responsible for investigating such Report and the Chief Financial Officer shall report his or her findings to the Board.

E. Reporting to the Audit Committee

During each of our financial quarters, the Audit Committee Chair will report to the Audit Committee, the number, the nature and the outcome of the Reports received and investigated under this policy. In addition, the Audit Committee Chair shall promptly report to the Audit Committee and the Board any Report that may have material consequences for the Company.

F. Policy Review

The Audit Committee shall review this policy periodically to determine whether this Policy is effective in providing appropriate procedures to report violations or suspected violations, and recommend to the Board any amendments to this Policy. All amendments will be brought to the attention of each director, officer and employee upon becoming effective.

G. Confidentiality

All Reports shall be treated as confidential, whether received anonymously or otherwise. Reports are accessible only to those persons who have, in the judgment of the Audit Committee Chair, a need to know. The Audit Committee Chair and/or any persons involved in or retained to assist in an investigation of a Report, shall take all reasonable steps to not reveal the identity of any person who reports a violation, unless required to do so by law

H. Certification

Directors and officers are required to acknowledge they have read this Policy annually as part of the annual sign off of the Company's Code.