



CORPORATE POLICIES

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ORGANTO CORPORATE POLICIES

Code of Business Conduct and Ethics

INTRODUCTION

Organto Foods Inc. (“Organto” or “the Company”) and its affiliated companies conduct its business in accordance with the spirit, as well as the letter of the law. We believe in and strive to adhere to the highest standards of ethical conduct in all our operations. As an officer, employee, director, contractor or agent, you are expected to perform your duties, not only in compliance with the law, but in accordance with these ethical standards as well.

PURPOSE

This policy is established to set forth the standards that govern all officers, employees, directors, contractors and agents in the performance of their duties on behalf of Organto, and, where applicable, in their involvement in outside business activities.

Senior leadership has the primary responsibility for setting the standard for ethical conduct through the implementation of appropriate policies and by personal example. By accepting to work or provide services to Organto, you confirm your acceptance of the obligation to carefully observe these standards of conduct.

In all decisions you make affecting our business, you must consider what is right for the Company as a whole and ask yourself how your contemplated actions would appear if all the facts, interests and motives were made public. In business, as in life, the hard question sometimes is not "what must I do," but "what must I refuse to do."

It is not possible to present a comprehensive list of every activity that might give rise to an ethical or legal dilemma. Instead, this policy seeks to address those potentially compromising situations that arise with the greatest frequency in the business world.

SCOPE

- (a) Each officer, employee, director, contractor and agent shall be furnished a copy of this Code of Business Conduct and Ethics Policy.
- (b) Each officer, employee, director, contractor and agent shall evidence his/her receipt, reading and comprehension of this policy.
- (c) Each employment offer letter or contract for services shall include the Code of Business Conduct and Ethics Policy and a certificate or form which must be executed as a part of the acceptance of an employment offer or contract for services agreement.
- (d) Any violation of this policy shall be subject to disciplinary action. The specific form of disciplinary action taken shall depend on the nature of the infraction and shall range from a verbal warning through to termination of employment or the contract for services, or criminal prosecution.
- (e) All officers, directors, employees, contractors and agents are obligated to report any wrongdoing or violation of this code of conduct or related policies, violation of accounting or internal controls, or any incidents of fraud or alleged fraud in accordance with Organto’s Ethics Reporting Policy or Whistleblower Policy.

CONFLICTS OF INTEREST

Organto respects your right to privacy in your personal activities and financial affairs. A principal purpose of this policy is to provide guidance to you in avoiding situations which are, or may appear to be, in conflict with your responsibilities to Organto.

It is essential you avoid any situation or interest which might interfere with your judgment with respect to your commitments and responsibilities to Organto. In determining whether a conflict is involved in a given situation, there is no substitute for your sound judgment and personal integrity applied to the particular facts involved. Generally speaking, a conflict of interest exists when an obligation or situation resulting from your personal activities or financial affairs may influence your judgment in the performance of your responsibilities to Organto. In the event of a possible conflict of interest, it is recommended that advice be solicited from the employee, contractor or agent's immediate supervisor, or a member of the Leadership team, as to the nature of the matter and options to mitigate.

All of our officers, employees, directors, contractors and agents are to conduct Organto's affairs on an "arms' length" basis and not engage in any business or financial activity that may conflict with the interest of Organto. For example, the selection of agents, contractors, distributors, suppliers, consultants and the like on behalf of Organto must be made solely on the basis of their ability to perform the required work competently and at competitive prices.

OUTSIDE FINANCIAL INTERESTS

If you have a financial interest in, are a director of, or perform work for a third party with whom the Company does business or competes, you must disclose that interest to the Company. Such financial interest in a third party includes stock ownership and any related trusts or estates, but excludes ownership of less than 5% of the third party's stock.

You should also bring to the attention of your immediate supervisor (see Ethics Reporting Policy) any situation in which the financial interest of an immediate family member or close friend could create the appearance of impropriety. Disclosure of these relationships will enable Organto to ensure that no conflict exists and that all dealings are consistent with the intent of this policy.

You are expected to disclose all potential conflicts of interest or confirming none exist by documenting on the signature page of the Corporate Policies.

GIFTS, GRATUITIES, ENTERTAINMENT AND TRAVEL

You must not accept any gift, entertainment or anything else which could be perceived by others to be of such value that it may interfere with your judgment concerning the giver of the gift. Generally, this means that gifts over a value of \$250 CDN, or the applicable currency adjusted amount, are inappropriate and receipt of any gift having a value in excess of \$100 CDN, or the applicable currency adjusted amount, should be disclosed (see Ethics Reporting Policy).

Officers, employees, directors, contractors and agents traveling or entertaining on Company business are representing Organto and are expected to conduct themselves with dignity and behave ethically at all times. Expenses incurred on business trips or entertaining should be reasonable and consistent with normal living standards. All are expected to manage expenses with proper prudence and financial scrutiny. Those who are in doubt as to the appropriateness of a specific travel or entertainment expense should consult with their immediate supervisor.

OUTSIDE WORK

In addition to potential conflicts of financial interest, a conflict of time interest may exist if you undertake to engage in an independent business venture or to perform work or services for another business or organization, to the extent such outside activity impinges on, or conflicts with, your responsibilities to Organto. Any such outside interests must be disclosed (see Ethics Reporting Policy).

IMPROPER PAYMENTS

You may not authorize, make, or participate in, a payment of money or a gift on behalf of Organto of materials, equipment, services, facilities or anything else of value to:

- any domestic or foreign government or governmental agency or official;
- any non-governmental customer or prospective customer; or
- any employee, agent or associate of such a person or entity for the purpose of promoting or retaining business for Organto or inducing the recipient to grant favorable treatment to, or forgo any claim against, Organto.

This does not preclude token gratuities that are consistent with the law and are approved in advance by the CEO or CFO, as appropriate.

CONFIDENTIAL AND PROPRIETARY INFORMATION

CONFIDENTIAL INFORMATION

You must exercise care not to disclose nonpublic information regarding Organto or its operations, customers, suppliers, employees and financial results among others. Of course, not all confidential information will be designated as such and it need not be in written form to require protection. You must be sensitive to the kinds of information that constitutes Organto's confidential and proprietary information, sometimes referred to as trade secrets. Confidential and proprietary information is that which is not known or available to the public and which might adversely affect Organto's interests if it were disclosed.

This information includes, but is not limited to, product and business plans, personnel data, production and sourcing plans, supplier data, customer data, contractual terms and relationships, budgets, financial results, customer lists and sales forecasts.

COMMON EXAMPLES OF CONFIDENTIAL INFORMATION INCLUDES:

- (a) business and financial plans, details of contractual terms with employees, contractors and agents, inventions, reports, investigations, pricing strategies, supply sources, and product descriptions;
- (b) computer programs (whether in the form of source code, object code or any other form including software, firmware, fonts and programmable array logic) specifically licensed or funded by third parties or created in-house, as well as formulas, methods, techniques, manuals, descriptions, instructions, explanations, improvements and the ideas, systems and methods of operations contained in such programs;
- (c) artwork and images, whether manually or computer-generated;
- (d) information concerning or resulting from research and development work performed by Organto or on its behalf;
- (e) information concerning Organto's management, financial condition, financial operations, pricing formulas, purchasing activities, sales and marketing activities, pending negotiations (including termination of business relationships) and business plans;
- (f) information acquired or compiled by Organto concerning actual, former or potential customers or clients;
- (g) internal investigations;

- (h) knowledge of imminent press releases or disclosure;
- (i) governmental actions and internal lobbying strategies;
- (j) litigation developments and related legal strategies;
- (k) information pertaining to the Company or any individual with whom Organto does business (e.g. suppliers);
- (l) information obtained in meetings and discussions;
- (m) information about potential acquisitions or divestitures; and
- (n) all other types and categories of information (whether written, oral, recorded or in any other form) you know, or have reason to know that Organto intends or expects to be kept secret.

The above examples illustrate the scope of information covered by this policy but are not meant to be all inclusive. If you are uncertain whether something is confidential, you should assume that it is or contact your immediate supervisor for specific advice and clarification.

All officers, employees, directors, contractors and agents must also ensure compliance with Company policy and regulatory agency requirements related to access and disclosure of insider information (see Procedures and Guidelines Governing Insider Trading and Tipping).

CONFIDENTIAL INFORMATION OF OTHERS

In addition to protecting our own trade secrets and other confidential and proprietary information, it is our policy and practice to respect the trade secrets of others. This is particularly pertinent if you have knowledge of the trade secrets of a former employer or any customer or supplier. You are not to reveal any information that might reasonably be considered a trade secret of a former employer or any customer or supplier. Likewise, if you are approached with any offer of confidential information which you believe may have been improperly obtained you should immediately bring this to the attention of your immediate supervisor (see Ethics Reporting Policy).

SOFTWARE PROTECTION

The protection of software is grounded in long-established copyright rules that govern their use. The unauthorized duplication of software constitutes copyright infringement regardless of whether it is done for sale, for free distribution or for an individual's use. Moreover, those individuals who make the copies are liable for copyright infringement whether or not they knew their conduct violated existing laws.

Organto licenses software from a variety of sources. This includes not only operating software programs, but also programs typically used for word processing, spreadsheets and data management. We do not own the packaged software or its related documentation and, unless authorized, do not have the right to copy or reproduce this software or its related documentation.

It is our policy to license a sufficient number of programs to provide for the legitimate needs of all employees. You are not permitted to copy, resell or transfer (in-house or to your home) any software unless authorized under the applicable software license agreement.

Each officer, employee, contractor or agent is responsible to ensure that all software installed on his or her computer is properly licensed for such use and is properly safeguarded.

Severe penalties can be assessed against unauthorized copying or use of computer software.

CONFIDENTIAL INFORMATION OF EMPLOYEES

Just as you are expected to protect Organto's confidential information, Organto will protect your legitimate right to the confidentiality of your employment records. We will provide employee information to third

parties only upon written authorization of the officer, employee, contractor or agent or as mandated by law.

Finally, Organto expects you to respect the reasonable expectations of privacy of your fellow employees, whether at work or away from the job.

OWNERSHIP OF FILES AND OTHER DOCUMENTS

All documents, encoded media and other tangible items provided to you by Organto or prepared, generated or created by you or others in connection with any business activity of Organto, including but not limited to, files, recordings, electronic data, abstracts, correspondence, notes and reports, whether printed, handwritten or in any other form and including any reproductions or partial copies of any such items are the property of Organto. At any time, at Organto's request, and automatically on termination from employment or contract, you must promptly surrender all Organto documents in your possession. As a guideline, assume that, upon termination of employment or contract, you will surrender any business information that came into your possession and control by any means whatsoever during the course of your employment or contract.

ACCURATE BOOKS, RECORDS AND FINANCIAL REPORTS

Our financial statements and the books and records on which they are based must fairly and accurately report all business transactions and reflect Organto's assets, liabilities and commitments. All reporting of information (e.g. expense reports, invoice transmittals, inventory summaries, etc.) must be accurate, honest and timely and present a fair representation of the facts.

If you have information or knowledge regarding any violation of this policy you should promptly report such matter to the Chair of the Audit Committee or Chair of the Board, as applicable (see Ethics Reporting Policy and Whistleblower Policy).

POLITICAL ACTIVITIES

We encourage our employees to participate in the political process on their own behalf as they see fit. No employee, however, shall make any contribution of Organto funds, equipment or other assets to any candidate for public office or any political party. Likewise, no money or property may be given to a lobbyist or consultant on behalf of Organto in order to obtain any action on legislation, regulations or other governmental activity without the express authorization of the CEO.

MEDIA RELATIONS

We expect the use of proper, timely media contact by persons authorized to speak officially for the Company. Without prior authorization, such contact is prohibited. Anyone requesting information about Organto should be referred to a member of the Leadership Team (see Communications Policy)

SOCIAL MEDIA

Our officers, employees, directors, contractors and agents may choose to create or participate in on-line social networks. Any use of such media is expected to comply with this Code of Business Conduct and Ethics. Users are personally responsible for the content they publish and must not discuss confidential Organto information. If identified as an officer, employee, director, contractor or agent of Organto, the user must use a disclaimer such as this: "The postings on this site are my own and don't necessarily represent Organto's positions, strategies or opinions."

ANTITRUST AND TRADE REGULATION COMPLIANCE

Antitrust laws have been enacted by many governments to help preserve free enterprise systems, promote competition and protect the public, Organto and other companies from unfair and predatory trade practices.

No employee shall enter into any understanding, agreement, plan or scheme, whether express or implied, formal or informal, oral or written, with any competitor with respect to prices, terms or conditions of sale, credit terms, output, production, distribution, territories or customers. The policy of Organto absolutely prohibits any consultation with competitors relating to prices or terms and conditions of sale.

ANY INFRACTION OF ANTITRUST LAWS WILL SUBJECT ANY OFFICER, DIRECTOR, EMPLOYEE, CONTRACTOR OR AGENT TO LEGAL PENALTIES AS WELL AS DISCIPLINE UP TO, AND INCLUDING, DISMISSAL FROM EMPLOYMENT OR TERMINATION OF ANY SERVICES AGREEMENT.

SOCIAL RESPONSIBILITY

COMMITMENT TO THE COMMUNITY AND SOCIETY

Organto encourages all employees to contribute in their own way to such philanthropic endeavors as assisting the economically disadvantaged, promoting human rights and social justice, protecting the environment and fostering educational and cultural interests.

Organto endorses such service to our local communities and to the society at large and is committed to leading the way through contributions to worthy, educational, charitable and public service activities.

COMMITMENT TO THE ENVIRONMENT

We will conduct our operations with the highest regard for the quality of the environment. Our policy at all operating locations is to comply strictly with, or exceed, standards for waste treatment and disposal and other environmental regulations established by the local, state and federal agencies having jurisdiction over these matters.

Organto encourages and supports recycling and conservation programs and elicits your cooperation in making them successful at your work site.

COMMITMENT TO OUR EMPLOYEES

Organto is committed to providing equal opportunities in hiring and promotion and a supportive working environment. We will take steps to affirmatively comply with all laws aimed at guaranteeing such rights and will endeavor to establish an environment that promotes professional growth, encourages each person to achieve his or her highest potential, and fosters individual creativity and responsibility.

We will promote an atmosphere of open and honest communication within and across all levels of the organization. We are committed to equitable compensation that reflects employee contributions to Organto objectives within a framework of equal opportunity and affirmative action.

Organto will not discriminate against or harass any employee or applicant for employment because of race, color, creed, religion, national origin, gender, disability, age, marital status, sexual orientation, status with respect to public assistance or any other protected class as defined by the laws of the jurisdictions in which we operate.

Organto will take affirmative action to ensure that all employment practices are free of such discrimination. Such employment practices include, but are not limited to the following: hiring, promotion, demotion, transfers, recruitment, selection, lay-off, disciplinary action, termination, rates of pay or other forms of

compensation and selection for training.

We believe the dignity, individuality and privacy of all people must be respected. If, at any time, you believe that an assignment violates your moral or religious principles or your personal dignity, you are encouraged to address such concern to your immediate supervisor (see Ethics Reporting Policy).

RELATED POLICES; OPERATIONS

(A) Distribution of this policy manual will be made to all employees, directors, contractors and agents. In addition, all managers are expected to communicate to all employees who report to them Organto's dedication to operating our business in accordance with the highest standards of ethical conduct and to reinforce this principle at every opportunity. Directors and senior leaders will reaffirm compliance with this policy on an annual basis.

(B) Responsibility for Implementation; Enforcement: Each senior leader is responsible for monitoring compliance with the code of ethical conduct set forth in this policy manual by all employees and contractors within his or her department. Nevertheless, regardless of your job title or position, if you become aware of a violation of this code or any law you should report such violation to your immediate supervisor (see Ethics Reporting Policy and Whistleblower Policy). You may also report any violation to any member of the Leadership Team, or member of the Board of Directors.

(C) No employee or contractor will be discharged, demoted, suspended, threatened, harassed or in any other manner discriminated against in the terms and conditions of employment or otherwise, because of any lawful act done by that employee or contractor in the provision of information to superiors or to appropriate government agencies, regarding conduct that the employee reasonably believes violates Organto's Code of Business Conduct and Ethics (and related policies) or any applicable government laws, rules and regulations, or for assisting an investigation of these types of violations.

APPENDIX “A” - Communications Policy

PURPOSE:

To establish communication policies and procedures for dissemination of Organto information to the public markets.

COMMUNICATIONS:

1. Press Release Requirements
2. Shareholder Communications
3. Press Communications

1) Policies and Procedures for Press Releases:

- (a) All press releases will be drafted internally and approved by the CEO and CFO, including necessary legal review, where appropriate, to ensure compliance. Once approved internally the press release must be forwarded to the Board of Directors for their feedback and approval.
- (b) Press releases which are material will be released outside of TSX-V market hours. In the event a material matter exists that must be announced during market hours, IIROC must be notified and clearance obtained before issue of the release.
- (c) All press releases will be posted to the Company’s website within 24 hours of release.

2) Shareholder Communications:

The Company will provide any of the following to shareholders who have requested such information:

Press Releases
Quarterly / Annual Financial Statements and Management Discussion and Analysis
Annual Information Form
Annual Information Circular
Investor Presentations
Other materials as available

3) Press Communications:

All interviews with journalists, investor letters, industry magazines, and investor conferences will be managed by the CEO or his/her designate.

APPENDIX “B” – PROCEDURES AND GUIDELINES GOVERNING INSIDER TRADING AND TIPPING

PURPOSE

To comply with Canadian and applicable international securities laws governing:

- 1) trading in Organto Foods Inc. (“Organto”) securities while in the possession of “material nonpublic information” concerning Organto, and
- 2) tipping or disclosing material nonpublic information to outsiders.

To prevent the appearance of improper insider trading or tipping, the Company has adopted this policy for all of its directors, officers, other insider employees, their household family members, and specially designated outsiders (contractors) who have access to Organto’s material nonpublic information.

SCOPE

- (a) This policy covers all directors, officers and other employees of Organto, their household family members (collectively referred to as “Insiders”), and any outsiders whom the Company may designate as Insiders because they have access to material nonpublic information concerning Organto.
- (b) The policy applies to any and all securities of Organto including its common stock and options to purchase common stock and any other type of securities that Organto may issue such as preferred stock, convertible debentures, warrants, etc.
- (c) This policy will be delivered to all directors, officers, insider employees and designated outsiders, and to all new directors, officers, insider employees and designated outsiders at the start of their employment or relationship with Organto. Upon first receiving a copy of this policy or any revised versions, each Insider must sign an acknowledgment that he or she has received a copy and agrees to comply with the policy’s terms.

DESIGNATED INDIVIDUALS

Organto has designated certain persons (including officers, directors, and employees with access to inside information and specially designated outsiders with access to inside information) as Insiders who must obtain prior approval of all trades in Organto securities from the Insider Trading Compliance Officer in accordance with the Procedures for Approving Trades (the “Procedures”) below. Organto will amend the list of Insiders from time to time as necessary to reflect the addition, resignation or departure of designated Insiders.

COMPLIANCE OFFICER AND COMPLIANCE COMMITTEE

Organto has appointed the Chief Financial Officer and Corporate Secretary as the Insider Trading Compliance Officer for this policy (the “Compliance Officer”). The Insider Trading Compliance Committee (the “Compliance Committee”) will consist of the Compliance Officer and the CEO. The Compliance Committee will review and either approve or prohibit all proposed trades by Insiders in accordance with the Procedures set forth below. Notwithstanding the foregoing, the review and approval of any proposed trade by a director must also be approved by the Chair of the Board and any trade by the Chair of the Board should be approved by the Chair of the Audit Committee.

In addition to the trading approval duties described in the Procedures below, the duties of the Compliance Officer will include the following:

- (a) Administering and interpreting this policy and monitoring and enforcing compliance with all policy provisions and procedures.
- (b) Responding to all inquiries relating to this policy and its procedures.
- (c) Designating and announcing special trading blackout periods during which time no Insiders may trade in Organto's securities.
- (d) Providing copies of this policy and other appropriate materials to all current and new directors, officers and employees, and such other persons who the Compliance Officer determines have access to material nonpublic information concerning Organto.
- (e) Revising the policy as necessary to reflect changes in federal or provincial insider trading laws and regulations.
- (f) Maintaining in Organto's records copies of all documents required by the provisions of this policy or the procedures set forth herein. Maintaining the accuracy of the list of Individuals to whom this policy applies, and updating the list periodically as necessary to reflect additions or deletions.

The Compliance Officer may designate one or more individual(s) who may perform the Compliance Officer's duties or the duties of the other member of the Compliance Committee in the event that the Compliance Officer or other Committee member is unable or unavailable to perform such duties.

DEFINITION OF "MATERIAL NONPUBLIC INFORMATION"

"Material" Information

Information about Organto is "material" if it would be expected to affect the investment or voting decisions of a reasonable shareholder or investor or if the disclosure of the information would be expected to significantly alter the total mix of information available in the marketplace about Organto. In simple terms, material information is any type of information which could reasonably be expected to affect the market price or value of Organto's securities. While it is not possible to identify all information that would be deemed "material," the following types of information ordinarily would be considered material:

- (a) Financial performance, especially quarterly and year-end earnings, and significant changes in financial performance or liquidity.
- (b) Projections and strategic plans.
- (c) Potential mergers and acquisitions or the sale of assets or subsidiaries.
- (d) New major discoveries or significant changes or developments in products or product lines, research or technologies.
- (e) Significant pricing changes that will impact profitability.
- (f) Stock splits, public or private securities/debt offerings or changes in the capital structure of the business.
- (g) Significant changes in senior management.
- (h) Actual or threatened major litigation or the resolution of such litigation.
- (i) Significant changes or developments in supplies or inventory including significant product defects, recalls or product returns.

"Nonpublic" Information

Material information is "nonpublic" if it has not been widely disseminated to the public through the Company's website or via newswire services. For the purposes of this policy, information will be considered public, i.e., no longer "nonpublic," after the close of trading on the second full trading day following Organto's widespread public release of the information.

STATEMENT OF COMPANY POLICY AND PROCEDURES

1) Prohibited Activities

- (a) No Insider may trade in Organto securities while possessing material nonpublic information concerning Organto.
- (b) No Insider may trade in Organto securities outside of the applicable “trading windows” described in Section B below or during any special trading blackout periods designated by the Compliance Officer.
- (c) No Insider may trade in Organto securities unless the trade(s) have been pre-approved by the Compliance Committee in accordance with the Procedures set forth below. To the extent possible, Insiders should retain all records and documents that support their reasons for making each trade.
- (d) The Compliance Officer may not trade in Organto securities unless the trade(s) have been approved by the CEO and Chair of the Board in accordance with the Procedures set forth below.
- (e) No Insider may “tip” or disclose material nonpublic information concerning Organto to any outside person including household family members, analysts, individual investors and members of the investment community and news media unless required as part of that Insider’s regular duties and authorized by the Compliance Officer and CEO and, as deemed necessary, an outside director. In any instance in which such information is disclosed to outsiders, the Company will take such steps as are necessary to preserve the confidentiality of the information including requiring the outsider to agree in writing to comply with the terms of this policy and/or to an agreement. All inquiries from outsiders regarding material nonpublic information about Organto must be forwarded to the Compliance Officer and CEO, or their designates.
- (f) No Insider may give trading advice of any kind about Organto to anyone while possessing material nonpublic information about Organto except that, Insiders should advise others not to trade if doing so might violate the law or this policy. Organto strongly discourages all Insiders from giving trading advice concerning Organto to third parties even when the Insiders do not possess material nonpublic information about Organto.
- (g) No Insider may (a) trade in the securities of any other public company while possessing material nonpublic information concerning that company, (b) “tip” or disclose material nonpublic information concerning any other public company to anyone or (c) give trading advice of any kind to anyone concerning any other public company while possessing material nonpublic information about that company.

2) Trading Windows and Blackout Periods

Trading Window for Insiders. After obtaining trading approval from the Compliance Committee in accordance with the Procedures set forth below,

Insiders may trade in Organto securities only during the period beginning at the close of trading on the second full trading day following Organto’s public release of quarterly or year-end earnings and ending at the close of trading 15 days following any fiscal quarter and 30 days following year-end.

Trading Windows for All Other Employees. All other employees who are not Insiders may trade in Organto securities at any time, subject to any special blackout period that may be designated by the Compliance Officer.

No Trading During Trading Windows While in the Possession of Material Nonpublic Information. No Insiders possessing material nonpublic information concerning Organto may trade in Organto

securities even during applicable trading windows. Persons possessing such information may trade during a trading window only after the close-of trading on the second full trading day following Organto's public release of the information.

No Trading During Blackout Periods. No Insiders may trade in Organto securities outside of the applicable trading windows or during any special blackout periods that the Compliance Officer may designate. No Insider may disclose to any outside third party that a special blackout period has been designated.

3) **Procedures for Approving Trades by Insiders**

Insider Trades. No Insider may trade in Organto securities until the required pre-clearance has been received.

No Obligation to Approve Trades. The existence of the foregoing approval procedures does not in any way obligate the Compliance Officer or Compliance Committee to approve any trades requested by Insiders. The Compliance Officer or Compliance Committee may reject any trading requests at their sole reasonable discretion.

Preannouncement of Trades. The Compliance Officer may recommend that larger trading transactions be announced prior to their execution to dissipate even the appearance of the individual liquidating or increasing their holdings based on adverse material nonpublic information. Under such circumstances it is recommended the trade not be executed until after the second full trading day following the widespread announcement of the individual's intent to liquidate a portion of their holdings.

4) **Employee Benefit Plans**

Stock Incentive Plan: The trading prohibitions and restrictions of this policy apply to all sales of stock acquired through the exercise of stock options or restricted share units granted by Organto, but not to the acquisition of stock through such exercises.

5) **Priority of Statutory or Regulatory Trading Restrictions**

The trading prohibitions and restrictions set forth in this policy will be superseded by any greater prohibitions or restrictions prescribed by Canadian federal or provincial securities laws and regulations. Any Insider who is uncertain whether other prohibitions or restrictions apply should ask the Compliance Officer.

VII. **POTENTIAL CIVIL, CRIMINAL AND DISCIPLINARY SANCTIONS**

1) **Civil and Criminal Penalties**

The consequences of prohibited insider trading or tipping can be severe. Persons violating insider trading or tipping rules may be required to disgorge the profit made or the loss avoided by the trading, pay the loss suffered by the person who purchased securities from or sold to the insider tipper, pay civil penalties, pay monetary criminal penalties and possible jail terms. Organto and/or the supervisors of the person violating the rules may also be required to pay major civil or criminal penalties.

2) **Company Discipline**

Violation of this policy or federal or provincial insider trading or tipping laws by any director, officer, employee, designated insider or their household family member may subject the director to dismissal

proceedings and the officer, employee or designated insider to disciplinary action up to and including termination for cause.

3) Reporting of Violations

Any Insider who violates this policy or any Canadian federal or provincial laws governing insider trading or tipping, or knows of any such violation by any other Insiders, must report the violation immediately to the Compliance Officer. Upon learning of any such violation, the Compliance Officer, in consultation with the other Compliance Committee member and, if necessary, external legal counsel, will determine whether the Company should release any material nonpublic information, or whether Organto should report the violation to the TSX-V or other appropriate governmental authority.

INQUIRIES

Please direct all inquiries regarding any of the provisions or procedures of this policy to the Compliance Officer.

APPENDIX “C” – ETHICS REPORTING POLICY

PURPOSE:

To ensure the Company has an anti-fraud program which encourages all employees to report any incidents of suspected, alleged or actual fraud.

To ensure the Company has an avenue for all employees to report suspected violations of laws or regulations or business conduct in a private and confidential manner.

To ensure a direct line to the Board of Directors if you suspect a violation by any member of Organto’s Leadership Team, employees, directors, contractors or agents or have concerns with business practices you deem to be inappropriate and not being addressed.

To ensure the Audit Committee has a number of sources for obtaining information other than through management or the auditors;

To ensure employees are aware that confidentiality will be protected where necessary and employees, contractors and agents who report a suspected violation in good faith will be shielded from retaliation.

OBJECTIVE:

1. What should be reported to the Chair of the Audit Committee?

All acts of suspected theft and/or fraud should be reported to the Chair of the Audit Committee. Further guidance in this regard is provided in the Whistleblower Policy.

It is not possible to present a comprehensive list of every act that should be reported; however, some instances include:

- (a) Illegal acts such as theft or fraud, or suspected theft or fraud, including but not limited to:
 - i. Fraudulent financial reporting;
 - ii. Misappropriation of assets;
 - iii. Use of expenditures and liabilities for improper purposes;
 - iv. Fraudulently obtained revenue; and
 - v. Self-dealings and legal violations of laws, regulations, internal controls and policy.
- (b) Non arm’s length transactions or dealings which are not disclosed or considered inappropriate.

2. What should be reported to the Chair of the Board of Directors?

Your first point of contact to deal with concerns with business practices you deem to be inappropriate should be your immediate supervisor. In the event you are not satisfied with the response of your immediate supervisor, you may confidentially report your matter to the Chair of the Board of Directors.

It is not possible to present a comprehensive list of every act that should be reported; however, some instances include:

1. Discrimination;
2. Violations of documented company policies;
3. Violations of health and safety rules, or environmental laws;
4. Workplace violence;
5. Substance abuse;
6. Sexual harassment;
7. Conflicts of interest;
8. Malicious property damage;
9. Release of proprietary information;
10. Suspected fraudulent activity; or
11. Any other matter, relationship or transaction that does not appear to be in the best interest of the company, its shareholders or employees.

Procedure:

How do you report matters?

a.) Audit Committee Chair:

Mail: PRIVATE AND CONFIDENTIAL
Attention: Chair of the Audit Committee
Organto Foods Inc.
36 Toronto Street, Unit 805
Toronto, Ontario M5C 2C5

Email: directly with the Chair of the Audit Committee via the address provided on the Company's website at www.organto.com/Investors/Governance and Ethics

Email: ACchair@organto.com

b.) Board of Directors Chair:

Mail: PRIVATE AND CONFIDENTIAL
Attention: Chair of the Board of Directors
Organto Foods Inc.
36 Toronto Stree, Unit 805
Toronto, Ontario M5C 2C5

Email: directly with the Chair of the Board of Director via the address provided on the Company's website at www.organto.com/Investors/Governance and Ethics

Email: Chair@organto.com

What will be done with my concern?

All letters and correspondence to the Audit Committee and Board of Directors will be reviewed, investigated and discussed by the applicable individuals to determine the relevant course of action.

Courses of action could vary significantly from turning the matter over to management to involving legal counsel for more serious issues. If appropriate, a written response will be given to the submitting employee, contractor or agent (if name is provided); however, in some cases this may not be possible.

No employee will be discharged, demoted, suspended, threatened, harassed or in any other manner discriminated against in the terms and conditions of employment or otherwise because of any lawful act done by an employee in the provision of information to superiors or to appropriate government agencies regarding conduct that the employee, contractor or agent reasonably believes violates Organto's Business Ethics and Code of Conduct Policy or any applicable government laws, rules and regulations, or for assisting in an investigation of these types of violations.

APPENDIX “D” – WHISTLEBLOWER POLICY

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

1. 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, employee 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.

2. 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.

3. RESPONSIBILITIES AND DUTIES

- (a) We are all responsible for reporting violations or suspected violations in accordance with this policy. Any person, including any employee, contractor or agent 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.
36 Toronto Street , Unit 805
Toronto, Ontario M5C 2C5
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
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 Audit Committee 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 of Business Conduct and Ethics.

RECEIPT & ACKNOWLEDGMENT OF ORGANTO CORPORATE POLICY MANUAL

Please read the following statements, sign below and return to your immediate supervisor.

UNDERSTAND & ACKNOWLEDGE RECEIPT OF ORGANTO CORPORATE POLICY MANUAL

I have received and read a copy of the Organto Corporate Policy Manual. *As an officer, employee, director, contractor or agent*, I agree to comply with all of its terms and conditions. I also understand that the policies and benefits described in it are subject to change at the sole discretion of Organto at any time. I understand that I am responsible for familiarizing myself with the information contained therein. I further understand that the policies described therein are subject to change.

CONFIDENTIAL INFORMATION

I am aware that during the course of my employment confidential information will be made available to me, for instance, product designs, marketing strategies, customer lists, pricing policies and other related information. I understand that this information is proprietary and critical to the success of Organto. In the event of termination of employment or contract for service, whether voluntary or involuntary, I hereby agree not to utilize or exploit this information with any other individual or company.

I hereby affirm that I have read and understand the **Code of Business Conduct and Ethics** and applicable appendices and acknowledge that it applies to all Organto companies. I further affirm that I will comply in all respects with the requirements set forth therein, as the same may be amended from time to time. I fully understand that should I violate any of the standards of business conduct set forth in the **Code of Business Conduct and Ethics** and applicable appendices, I will be subject to disciplinary action, which may include termination of employment or contract for services.

Understood, Agreed & Approved:

Signature

Position

Printed Name

Date

Conflict of Interest Disclosures: (please complete, identify “NONE” if no conflicts exist)

Company Name or Entity	Conflict Relationship