

## Whistleblower Policy

CubicFarm Systems Corp is committed to the highest ethical standards. We do this by conducting our business with maximum integrity and by achieving full compliance with all applicable laws, rules, and regulations. In line with this commitment, CubicFarm Systems Corp provides an avenue for CubicFarm Systems Corp employees, volunteers, other stakeholders and the public to raise any concerns they may have about the subjects covered by this policy and to be assured that in making allegations they will be protected from reprisal or victimization for raising their concerns in good faith.

This policy covers instances where an employee, volunteer, other stakeholder or the public has evidence of activity ("Reportable Activity") by any CubicFarm Systems Corp officer, employee, volunteer or retained consultant (including external auditors) that to his/her knowledge constitutes:

- Accounting, auditing, or other financial reporting fraud or misrepresentation;
- Violations of federal or provincial laws that could result in fines or civil damages payable by CubicFarm Systems Corp, or that could otherwise significantly harm CubicFarm Systems Corp's reputation or public image;
- Unethical business conduct in violation of any CubicFarm Systems Corp corporate policy, including, but not limited to, the Code of Conduct;
- Danger to the health, safety, or well being of employees, volunteers and/or the general public.

Allegations that are not made in good faith will be viewed as a serious offence and may be subject to discipline up to and including discharge in the case of employees, and/or the severing of the relationship with volunteers, suppliers, or other stakeholders.

CubicFarm Systems Corp will not permit any employees or volunteers to harass, retaliate or discriminate against those other employees, volunteers and stakeholders (the Complainant) who, in good faith, report a Reportable Activity. Retaliation in any form will not be tolerated and should be reported using the channels detailed below.

Any violation of this policy may subject the violator to disciplinary action, which may include, in appropriate circumstances, termination of employment or legal action.

A complainant may report any misconduct to the CEO by visiting our website at:

<https://cubicfarms.com/tell-the-ceo/> or emailing the following email address:

[telltheceo@cubicfarms.com](mailto:telltheceo@cubicfarms.com). Employees should note that all emails will be received anonymously, and the receiver of the email will not be aware of the complainant's information. If the complainant wishes to reveal their information so that a better and more thorough investigation can be completed, they may provide their personal information in the email along with the complaint. In addition, employees can also contact the CEO directly at 888-280-9076 EXT 4 to report any incidents or concerns anonymously.