



THE FLOWR CORPORATION WHISTLEBLOWER POLICY

1. INTRODUCTION

1.1 The Board of Directors of The Flowr Corporation (together with its subsidiaries, the “**Company**”) has adopted this Whistleblower Policy (the “**Policy**”), effective November 28, 2018 as amended February 1, 2021. The Company is committed to maintaining the highest standards of business conduct and ethics, as well as full compliance with all applicable government laws, rules, and regulations, corporate reporting and disclosure, and accounting, internal accounting controls or auditing matters (collectively “**Accounting Concerns**”). Pursuant to its charter, the Audit Committee (the “**Committee**”) of the Board of Directors of the Company is responsible for ensuring that a confidential and anonymous process exists whereby directors, officers, employees, consultants and, as appropriate, certain third parties of the Company (collectively, “**Covered Persons**”) can report any Accounting Concerns relating to the Company and its subsidiaries. In order to carry out its responsibilities under its charter, the Committee has adopted this Policy, which is to augment the existing reporting violations and whistleblowing provisions found within the Company’s existing Code of Business Conduct and Ethics; and Timely Disclosure, Confidentiality Insider Trading Policy.

For the purposes of this Policy, the term “Accounting Concerns” is intended to be broad and comprehensive and to include, but is not limited to, any matter which, in the view of the complainant, is illegal, unethical, contrary to the policies of the Company or in some other manner not right or proper with respect to Accounting Concerns. Examples would include:

- (a) violation of any applicable law, rule or regulation that relates to corporate reporting and disclosure;
- (b) violation of the Company’s Code of Business Conduct and Ethics;
- (c) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company or any of its subsidiaries;
- (d) fraud or deliberate error in the recording and maintaining of financial records of the Company or any of its subsidiaries;
- (e) deficiencies in or noncompliance with the Company’s or any of its subsidiaries’ internal policies and controls;
- (f) misrepresentation or a false statement by or to a director, officer or employee of the Company or any of its subsidiaries respecting a matter contained in the financial records, reports or audit reports; and
- (g) deviation from full and fair reporting of the Company’s consolidated financial condition.

COMMUNICATION OF THE POLICY

To ensure that employees are aware of the Policy, a copy of the Policy will be distributed to all employees of the Company, or alternatively, all employees of the Company will be made aware that the Policy is available on the Company’s website for their review. Employees will be informed of any significant changes to the Policy when such changes are made. New employees will be provided with a copy of this Policy and will be educated about its importance.

REPORTING ALLEGED VIOLATIONS OR COMPLAINTS

Any Covered Person with an Accounting Concern relating to the Company or any subsidiary of the Company may submit their Accounting Concern to the Chairman of the Committee (the “**Chairman**”) in writing or email as follows:



Attn: Audit Committee Chair
60 Adelaide Street East
Suite 1000
Toronto, Ontario
M5C 3E4
mlevesque@flowr.ca

CONFIDENTIALITY AND ANONYMITY

All submissions will be treated in a confidential and sensitive manner.

Covered Persons reporting Accounting Concerns have the option to remain anonymous. However, if a Covered Person fails to identify himself or herself in his or her complaint and the information provided is insufficient, the Company may not be able to investigate and resolve the complaint.

NO ADVERSE CONSEQUENCES

A submission regarding an Accounting Concern may be made by a Covered Person without fear of dismissal, discipline, demotion, suspension, threat, retaliation or in any manner discriminate against any such Covered Person who submits in good faith an Accounting Concern or provides assistance to the Committee or its designee, management or any other person or group, including any governmental, regulatory or law enforcement body, investigating an Accounting Concern.

An employee, officer or director who fails to comply with the foregoing prohibitions on adverse consequences against a Covered Person who has reported an Accounting Concern in good faith is subject to discipline, including potential dismissal.

TREATMENT OF ACCOUNTING CONCERN SUBMISSIONS

Accounting Concerns will be reviewed as soon as possible by the Committee or its designee, with the assistance and direction of whomever the Committee or such designee thinks appropriate, including, but not limited to, external legal counsel, and shall implement such corrective measures and do such things in an expeditious manner as it deems necessary or desirable to address the Accounting Concern.

Where possible and when determined to be appropriate by the Committee or its designee, notice of any such corrective measures will be given to the Covered Person who submitted the Accounting Concern.

RETENTION OF RECORDS

The Committee will retain all records relating to any Accounting Concern or report of adverse consequences and to the investigation of any such Accounting Concern or report for a period judged to be appropriate based upon the merits of the submission. The types of records to be retained by the Committee will include, but may not be limited to, records of all steps taken in connection with the investigation and the results of any such investigation.

REVIEW OF POLICY

The Committee will review and evaluate this Policy on an annual basis to determine whether the Policy is effective in providing a confidential and anonymous procedure to report violations or complaints regarding Accounting Concerns.



QUERIES

Any questions about how this Policy should be followed in a particular case should be directed to the Chairman of the Committee or the outside counsel of the Company.

PUBLICATION OF THE POLICY ON WEBSITE

This Policy will be posted on the Company's website at www.flowr.ca.

Date of Implementation: November 28, 2018