

WHISTLEBLOWER POLICY

ADENTRA Inc. (“ADENTRA” or the “Company”) strives to operate ethically, with integrity and in accordance with all applicable laws and regulations. Our Code of Corporate Ethics and Behavior (the “Code”) reflects our commitment and sets out the standards of conduct and ethics that we expect each of our directors, officers, employees, consultants and third parties working or acting on our behalf to meet.

This policy describes how to report any concerns regarding accounting, internal accounting controls, or auditing matters, or questionable accounting or auditing matters, as well as any known or suspected conduct relating to ADENTRA that may be improper, illegal or unethical, any safety concerns, or any breach of the Code (collectively, the “Concerns”).

The Audit Committee of ADENTRA’s Board of Directors (the “Committee”) is responsible for ensuring that a process is available for receipt, retention and treatment of Concerns, including for the confidential, anonymous submission by employees of questionable accounting or auditing matters.

I. WHEN TO REPORT

A person acting in good faith who has a Concern should report it in accordance with the procedure described in this policy. Examples of Concerns that should be reported in accordance with this policy include any:

- Accounting and auditing irregularities, including any fraud or deliberate error in any financial statements
- Non-compliance with internal auditing controls
- Falsification of company records
- Violation of any applicable law, rule or regulation including those relating to securities laws, corporate reporting and disclosure, employment or labor laws and environmental laws
- Fraud, money laundering, bribery or corruption, misappropriation of funds or other dishonest behavior
- Behavior that poses a serious risk to the health and safety of any individual, public health and safety or to the environment
- Insider trading or any unauthorized disclosure of confidential or proprietary information
- Harassment, including sexual, discrimination, violence or threats
- Violations of ADENTRA’s Code

II. REPORTING A CONCERN

Concerns may be reported to the Committee anonymously or by providing a name to enable better follow-up. A Concern may be made by leaving a personal voice mail message with the Chair of the Audit Committee (the “Chair”), at the following phone number 778-721-8844.

Only the Chair will have access to the voice mail messages to ensure the confidentiality of any reported concern.

In order that the Chair knows that a concern has been reported the employee should notify the Chair that a report has been left in the personal voice mailbox, by a telephone message to the Chair at **604-659-1702**.

A report submitted to the Committee can be provided completely anonymously. The report should focus on facts, rather than speculations or general conclusions. Because the report is anonymous, as much specific information as possible should be provided to allow for proper assessment and investigation of the report. If a person submitting a Concern wishes the Committee to be able to contact them to further investigate, they should provide their contact information. Reporting intentionally false accusations will result in disciplinary action which may include termination.

Employees are encouraged to raise Concerns and are assured protection from any adverse personal impacts of reporting a Concern made in good faith. ADENTRA strictly prohibits retaliation against any employee who, in good faith, reports a possible violation via either formal or informal channels and no employee will be adversely impacted for reasonably refusing to carry out a directive which they consider to be in violation of the Code.

III. POLICY FOR RECEIVING AND INVESTIGATING REPORTS

Upon receipt of any report by any person other than an executive officer or director of the Corporation, the Chair will determine whether the information alleged in the report alleges or contains allegations that might constitute a serious concern. To the extent the Chair deems appropriate, he or she will appoint one or more internal and/or external investigators to promptly and fully investigate the report under their supervision. The Chair shall, to the extent deemed appropriate, consult with the Committee with respect to the conduct or results of any such investigation. The Chair will inform the reporting person (if his or her identity is known) that the report has been received and, to the extent appropriate, provide him or her with the name of, and contact information for, the investigator assigned to the report.

IV. RETENTION OF REPORTS

The Chair will maintain a log of all reports, tracking their receipt, investigation and resolution. Each member of the Committee and, at the discretion of the Chair, other personnel involved in the investigation of reports,

shall have access to the log. Copies of the log and all documents obtained or created in connection with any investigation will be retained for a period of three years.

V. EMPLOYEE OBLIGATIONS

1. Read and Understand the Policy.

When employees receive this policy (or updated versions), employees are expected to understand this policy and comply with its terms and encouraged to discuss any questions they may have regarding this policy with the Chair to ensure they understand this policy.

2. Follow the Policy.

Employees must act in accordance with this policy and are required to certify in writing their compliance with this policy annually.