

GLG LIFE TECH CORPORATION CODE OF ETHICS

In an effort to become a global leader in the stevia manufacturing, health products and health services industry, GLG Life Tech Corporation (the “Company”) has drafted the following standard Code of Ethics. All persons employed by the Company including directors, management, contract labor, employees and other such individuals, hereafter called “Associates”, are required to read, sign, and conform to this Code of Ethics. We believe that one of our greatest assets is our people who are involved in helping conduct the daily and strategic operations; and, for this reason we find it necessary to present a clear picture of what is and what is not acceptable behavior.

Company Code of Ethics

The Company and its Associates must, at all times, comply with all applicable laws and regulations. The Company will not condone the activities of Associates who achieve results through violation of the law or unethical business dealings. This includes any payments for illegal acts, indirect contributions, rebates, and bribery. The Company does not permit any activity that fails to stand the closest possible public scrutiny. All business conduct should be above the minimum standards required by law. Accordingly, Associates must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing the Company’s operations. Associates uncertain about the application or interpretation of any legal requirements should refer the matter to their superior, who, if necessary, should seek the advice of the company CEO.

General Associate Conduct

The Company expects its Associates to conduct themselves in a professional and businesslike manner. Drinking, gambling, fighting, swearing, and similar unprofessional activities are strictly prohibited while on the job. Associates must not engage in sexual harassment, or conduct themselves in a way that could be construed as such, for example, by using inappropriate language, keeping or posting inappropriate materials in their work area, or accessing inappropriate materials on their computer.

Conflicts of Interest

The Company expects that Associates will perform their duties conscientiously, honestly, and in accordance with the best interests of the Company. Associates must not use their position or knowledge gained as a result of their position for private or personal advantage. If Associates sense that a course of action they have pursued, are presently pursuing, or are contemplating pursuing may involve them in a conflict of interest with their employer, they should immediately communicate all facts to their superior.

Outside Activities, Employment, and Directorships

All Associates share a serious responsibility for the Company’s good public relations, especially at the community level. All Associates must avoid creating a conflict of interest—an obligation, interest, or distraction—that may interfere with the independent exercise of judgment in the Company’s best interest.

Gifts, Entertainment, and Favors

Associates must not accept entertainment, gifts, or personal favors that could, in any way, influence, or appear to influence, business decisions in favor of any person or organization with whom or with which the Company has, or is likely to have, business dealings. Similarly, Associates must not accept any other preferential treatment under these circumstances because their position with the Company might be inclined to, or be perceived to, place them under obligation.

It is understood that GLG is a global company and in certain regions of the world giving and receiving gifts are normal course of business and are expected. We expect all Associates to conform to the laws and culture of the region in which they are conducting GLG business as best possible while also adhering to both Canadian and International law.

Kickbacks and Secret Commissions

Regarding the Company's business activities, Associates may not receive payment or compensation of any kind, except as authorized under the Company's remuneration policies. In particular, the Company strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate disciplinary action which could result in termination and/or prosecution to the fullest extent of the law.

Organization Funds and Other Assets

Associates who have access to Company funds in any form must follow the prescribed procedures for recording, handling, and protecting money. The Company imposes strict standards to prevent fraud and dishonesty. If Associates become aware of any evidence of fraud and dishonesty, they should immediately advise the appropriate supervisor. When an Associate's position requires spending Company funds or incurring any reimbursable personal expenses, that individual must use good judgment on the Company's behalf to ensure that good value is received for every expenditure. Company funds and all other assets of the Company are for Company purposes only and not for personal benefit. This includes the personal use of organizational assets, such as computers.

Organization Records and Communications

Accurate and reliable records of many kinds are necessary to meet the Company's legal and financial obligations and to manage the affairs of the Company. The Company's books and records must reflect in an accurate and timely manner all business transactions. The Associates responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements.

Associates must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to:

- False expense, attendance, production, financial, or similar reports and statements.
- False advertising, deceptive marketing practices, or other misleading representations.

Dealing With Outside People and Organizations

Associates must take care to separate their personal roles from their Company positions when communicating on matters not involving Company business. Associates must not use organization

identification, stationery, supplies, and equipment for personal or political matters. When communicating publicly on matters that involve Company business, Associates must not presume to speak for the Company on any topic, unless they are certain that the views they express are those of the Company, and it is the Company's desire that such views be publicly disseminated. When dealing with anyone outside the Company, including public officials, Associates must take care not to compromise the integrity or damage the reputation of either the Company, or any outside individual, business, or government body.

Communications

In all matters relevant to customers, suppliers, government authorities, the public and others in the Company, all Associates must make every effort to achieve complete, accurate, and timely communications—responding promptly and courteously to all proper requests for information and to all complaints. In addition, each Associate must note that all communications including phone messages, text messages, and emails are subject to public and Company scrutiny and that all such instruments should be used for Company business only.

Full, Fair, Accurate, Timely and Understandable Disclosure

It is of paramount importance to the Company that all disclosure in periodic reports and documents required to be filed by the Company, and in other public communications made by the Company, is full, fair, accurate, timely and understandable. All associates must take all steps available to assist the Company in these responsibilities consistent with each Associate's role within the Company. In particular, Associates are required to provide prompt and accurate answers to all inquiries made in connection with the Company's preparation of its public reports and disclosure, and to adhere to the disclosure, insider trading and internal control policies promulgated by the Company from time to time.

Privacy and Confidentiality

When handling financial and personal information about customers or others with whom the Company has dealings, observe the following principles:

1. Collect, use, and retain only the personal information necessary for the Company's business. Whenever possible, obtain any relevant information directly from the person concerned. Use only reputable and reliable sources to supplement this information.
2. Retain information only for as long as necessary or as required by law. Protect the physical security of this information.
3. Limit internal access to personal information to those with a legitimate business reason for seeking that information. Use only personal information for the purposes for which it was originally obtained.

Reporting of a Violation of the Code of Ethics

Associates who know of, or suspect, a violation of this Code of Ethics or of any applicable law, rule or regulation have an obligation to immediately report this information to a member of management or the Audit Committee of the Company's board of directors. No one will be subject to retaliation because of a good faith report of suspected misconduct: please refer to the Company's Policy for Reporting Violations and Complaints. All reported violations will be promptly investigated and treated confidentially to the extent possible. Associates are expected to cooperate fully in internal investigations of misconduct.

Enforcement of the Code of Ethics

Failure to comply with this Code of Ethics, other policies and procedures of the Company or applicable laws, rules and regulations may be grounds for disciplinary action up to and including termination of employment, may require restitution and may lead to civil or criminal action against individual employees and any company involved.

Waivers and Amendments

Amendments to and waivers of this Code of Ethics will be publicly disclosed as required by applicable laws, rules and regulations.