

GLG LIFE TECH CORPORATION

INTERNAL CONTROL POLICY

GLG Life Tech Corporation advocates the principles of operational transparency and respect for shareholder rights. As a publically traded Canadian corporation listed on both the TSX and NASDAQ, GLG Life Tech has employed an internal control framework in compliance with the Securities Exchange Act of 1934 (the “Exchange Act”) and the Sarbanes-Oxley Act of 2002 (“SOX”).

The US government implemented SOX for the purposes of reducing the possibility of fraudulent corporate reporting and material misstatement due to error resulting from inadequate internal control systems. Specifically, Section 302 of SOX mandates a set of internal procedures designed to ensure accurate financial disclosure. Certain officers of the Company must certify that they are responsible for establishing and maintaining internal controls and have designed such internal controls to ensure that material information relating to the company and its consolidated subsidiaries is made known to such officers by others within those entities. Also, Section 404 of SOX requires an internal control report prepared by management in all annual financial statements stating that it is the responsibility of management to establish and maintain an adequate internal control structure and procedures for financial reporting. This report must contain management’s assessment at the end of each fiscal period on the effectiveness of the internal control structure and procedures.

Based upon its assessment, GLG’s management concluded that, as of December 31, 2010, [GLG’s internal control¹](#) over financial reporting was effective. Management employed a framework consistent with Exchange Act Rule 13a-15(c) and used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in Internal Control Integrated Framework to evaluate GLG’s internal control over financial reporting as described below.

While management certifies its assessment of the effectiveness of financial reporting at the end of each fiscal year, all procedures and controls are required to be in effect at all times.

A company’s internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable

assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

If you have any questions about GLG Life Tech Corporation and/or our Corporate Governance practices, please contact our VP of Investor Relations, Sophia Luke, at 604-669-2602 Ext. 104 or e-mail to IR@glglifetech.com.

¹See page 2 of December 31, 2010 financial statements for Management's report over financial reporting. (http://www.glglifetech.com/assets/downloads/GLG_FinStmts_YE_2010.pdf)