

GLG LIFE TECH CORPORATION WHISTLEBLOWER POLICY

1. Purpose

GLG Life Tech Corporation and its subsidiaries (the “Company”) are committed to conducting its business activities with integrity, honesty and in compliance with applicable laws, rules and regulations. The Company is responsible for and committed to providing accurate, honest and reliable financial reporting. To support this purpose, the Company has established this Whistleblower Policy (the “Policy”) by which employees may raise concerns mainly related to actual or suspected fraud, serious wrongdoing and/or professional malpractice.

Employees are strongly encouraged to raise matters of concern through the procedures laid out in this Policy. The purpose of this Policy is to provide the Company’s employees with a mechanism by which they can raise these concerns free of any discrimination, retaliation or harassment. The employee reporting the matter must have reasonable grounds for believing there is suspected or actual fraud, serious wrongdoing and/or professional malpractice within the Company. The purpose of this policy is to encourage all employees to disclose any wrongdoing that may adversely impact the Company, the Company’s customers, shareholders, employees, investors, or the public at large.

This policy complies with the Sarbanes-Oxley Act of 2002 – Section 301.4 – concerning procedures for making complaints about accounting and auditing directly to the Audit Committee of the Company’s Board of Directors. The procedures facilitate access for employees and related parties to reach the Audit Committee.

2. Scope

This Policy applies to all Company employees, including all regular and temporary employees, members of the Board of Directors and independent contractors or consultants providing services to the Company (collectively, the “Employees”).

This Policy is designed to deal with serious concerns that could have a significant impact on the Company, such as:

- a criminal offence or violation of the law;
- failure to comply with legal obligations;
- A violation or otherwise involve questionable practices in connection with accounting, internal accounting controls or auditing matters;
- actual or suspected fraud;
- A danger to the public or danger to worker health and safety or the environment;
- a breach of the Company’s Code of Ethics; and

- attempts to suppress or conceal any information relating to any of the above.

This Policy is not designed to address personal grievances concerning an individual's term of employment, or other aspects of such individual's working relationship, harassment complaints or disciplinary matters. Such complaints will be dealt with by Human Resources.

3. Definitions:

For purposes of this policy:

(1) **Good Faith.** Good faith is evident when the report is made without malice or consideration of personal benefit and the employee has a reasonable basis to believe that the report is true; provided, however, a report does not have to be proven to be true to be made in good faith. Good faith is lacking when the disclosure is known to be malicious or false.

(2) **Wrongdoing.** Examples of wrongdoing include, but are not limited to, fraud, including financial fraud and accounting fraud, violation of laws and regulations, violations of Company policies, unethical behaviour or practices, endangerment to public health or safety and negligence of duty.

(3) **Adverse Employment Action.** Examples of adverse employment action include, but are not limited to, demotion, suspension, termination, transfer to a lesser position, denial of promotions, denial of benefits, threats, harassment or denial of compensation as a result of the employee's report of wrongdoing, or any manner of discrimination against an employee in the terms and conditions of employment because of any other lawful act done by the employee pursuant to this policy or Section 806 of the Sarbanes-Oxley Act of 2002.

4. Procedures

A. General Guidance

This policy presumes that employees will act in good faith and will not make false accusations when reporting of wrongdoing by the Company's employees. An employee who knowingly or recklessly makes statements or disclosures that are not in good faith may be subject to discipline, which may include termination. Employees who report acts of wrongdoing pursuant to this policy can and will continue to be held to the Company's general job performance standards and adherence to the Company's policies and procedures.

The Company recommends that you first report to your immediate supervisor. If your concern relates to that person, if you otherwise are not comfortable with reporting to your immediate supervisor, or if such reporting has not resulted in a satisfactory result, the Company recommends that you report to the CEO or another member of senior management. If, for any reason, those alternatives are not satisfactory, then you should report to an independent member of the Board of Directors. Matters relating to accounting, internal accounting controls or auditing matters should be reported to the Chair of the Audit Committee. All other matters should be reported to an independent member of the Board of Directors. Details as to how to make such a report are discussed below.

With respect to matters involving the possible violation of laws or regulations, you also may choose to bring such concerns to an outside regulatory authority. However, the Company is

committed to taking internal action in response to employee concerns, and would appreciate the opportunity to do so, if appropriate.

B. Responsibilities of Audit Committee With Respect to Specified Complaints

1. The Audit Committee shall receive, retain, investigate and act on complaints and concerns of employees regarding questionable accounting, internal accounting controls and auditing matters, including those regarding the circumvention or attempted circumvention of internal accounting controls or that would otherwise constitute a violation of the Company's accounting policies (an "Accounting Allegation").
2. At the discretion of the Audit Committee, responsibilities of the Audit Committee created by these procedures may be delegated to any member of the Audit Committee or to a subcommittee of the Audit Committee.

C. Procedures for Receiving Accounting Allegations

1. Any Accounting Allegation that is made directly to management, whether openly, confidentially or anonymously, shall be promptly reported to the Audit Committee.
2. Each Accounting Allegation forwarded to the Audit Committee by management and each Accounting Allegation that is made directly to the Audit Committee, whether openly, confidentially or anonymously, shall be reviewed by the Audit Committee, who may, in their discretion, consult with any member of management or employee whom they believe would have appropriate expertise or information to assist the Audit Committee. The Audit Committee will respect the confidentiality or anonymity of any Accounting Allegation as required.
3. The Audit Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Audit Committee shall be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results.

D. Protection of Whistleblowers

Except as otherwise provided above with respect to confidential and anonymous submissions by employees of concerns regarding questionable accounting, auditing or internal control matters, to the extent practicable, the identity of any employee who makes reports pursuant to this policy shall not be revealed to persons in the employee's department, division or work location. The Company will make good faith efforts to protect the confidentiality of employees making reports; provided, however, the Company or its employees and agents shall be permitted to reveal the reporting employee's identity and confidential information to the extent necessary to permit a thorough and effective investigation, or required by law or court proceedings. In addition, the Company will not tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a good faith Accounting Allegation anonymously.

Consistent with the policies of the Company, the Audit Committee shall not retaliate, and shall not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who, in good faith, makes an Accounting Allegation or provides assistance to the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, investigating an Accounting Allegation.

E. Records

The Audit Committee shall retain for a period of seven years all records relating to any Accounting Allegation and to the investigation of any such Accounting Allegation.

F. Procedures for Making Complaints

You may make the report orally, in writing, or by e-mail. If you are uncomfortable with identifying yourself, you may make the report on an anonymous basis. All reports will be treated as confidential to the extent possible, and only revealed on a need-to-know basis or as required by law or court order.

Contact information for the Chair of the Audit Committee is as follows: **Chair of the Audit Committee**

Name: Yingchun Liu

Address : 20 Zhonghuaxilu, Heze, Shangdong, 274000 China

Telephone: + 86 531-607-8777

e-mail address: lyc66666888@163.com

Contact information for the Company's outside general counsel is as follows: **Outside General Counsel**

Name: Georald Ingborg

Address Fasken Martineau DuMoulin LLP #2900 – 550 Burrard Street Vancouver, BC V6C 0A3

Telephone No: 604 631 3225

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