

## Whistleblower Policy

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### 1. PURPOSE

Aphria Inc. (“Aphria” or the “Corporation”) is committed to the highest possible standards of ethical, moral and legal business conduct. In line with this commitment and the Corporation’s commitment to open communication, this policy (the “Policy”) aims to (i) provide an avenue for directors, officers and employees of, and contractors and consultants to, Aphria and its subsidiaries (“Representatives”) to raise concerns and (ii) provide assurance that whistleblowers will be protected from reprisals or victimization for whistleblowing in good faith.

### 2. SCOPE OF POLICY

It is the responsibility of all Representatives to comply with the Code of Business Conduct and Ethics (the “Code”), which requires all Representatives to observe high standards of business and personal ethics in the conduct of their duties and responsibilities and to report suspected violations of the Code and all applicable legal requirements in accordance with this Policy. This Policy is intended to cover all actions that:

- may lead to incorrect financial reporting;
- are likely to cause physical harm/damage to any person/property;
- are unlawful, whether civil or criminal;
- are violations of the Code or any of Aphria’s policies; or
- otherwise amount to serious improper conduct (collectively, “Wrongdoing”).

### 3. NO RETALIATION

No Representative who, in good faith, reports Wrongdoing (including any good faith suspicion of Wrongdoing), shall suffer harassment, retaliation or adverse employment consequence. A Representative who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment and potentially enforcement by applicable regulatory authorities. This Policy is intended to encourage and enable Representatives to raise serious concerns within the Corporation rather than seeking resolution outside the Corporation.

### 4. REPORTING VIOLATIONS

The Code addresses the Corporation’s open door policy and suggests that Representatives share their questions, concerns, suggestions or reports with someone who can address them properly. In most cases, a Representative’s supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor’s response, you are encouraged to speak with someone in the

Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report Wrongdoing to the Corporation's Audit Committee Chair.

Notwithstanding the above, i) for allegations of fraud, securities law violations, or human rights concerns, ii) if you proceeded under the Corporation's open door policy but are not satisfied with the response, or iii) if you are for whatever reason not comfortable with proceeding under the Corporation's open door policy, Representatives should contact the Corporation's Audit Committee Chair directly using one of the contact methods below.

### ***Audit Committee Chair***

Subject to the content of this Policy under the section "

Reported violations of corporate accounting practices, internal controls or *auditing*", below, the Corporation's Audit Committee Chair is responsible for investigating and resolving all reports and allegations of Wrongdoing and, at their discretion, shall advise the CEO, the CFO and/or the Audit Committee. The Corporation's Audit Committee Chair has direct access to the Board of Directors and is required to report to the Audit Committee at least annually on such compliance activity. The Corporation's Audit Committee Chair is John Herhalt, whose direct telephone line is 647-938-8215 (collect calls are accepted). There is no caller identification display associated with this telephone number, so anonymity is assured. If you are not comfortable speaking with the Audit Committee Chair, or such person is unavailable, you may send your concern in writing addressed as follows:

Audit Committee Chair (Strictly Confidential)  
c/o Aphria Inc.  
265 Talbot Street West  
Leamington, Ontario  
N8H 4N3

## **5. ACTING IN GOOD FAITH**

Anyone filing a report concerning suspected Wrongdoing must be acting in good faith and have reasonable grounds for believing the information disclosed indicates Wrongdoing has occurred. Any allegations that are determined to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## **6. CONFIDENTIALITY**

Reports of suspected violations may be submitted on a confidential basis by the complainant, or may be submitted anonymously. Reports of suspected violations will be kept confidential within the Audit Committee to the extent possible, consistent with the need to conduct an adequate investigation.

## 7. CONTENT OF REPORTS

Reports of alleged violations should be factual, rather than speculative or conclusory, and should contain as much detail as possible to allow for proper assessment. The report should clearly set forth all the information the Representative knows about the alleged violation. In addition, the complaint should contain sufficient corroborating information to support the commencement of an investigation. The Corporation may, in its reasonable discretion, determine not to commence an investigation if a complaint contains only unspecified or broad allegations of wrongdoing without appropriate factual support.

## 8. HANDLING OF REPORTED VIOLATIONS

Upon receipt of a complaint alleging Wrongdoing, the Audit Committee Chair, or a member of the Audit Committee designated by the Audit Committee Chair, will make a determination as to whether a reasonable basis exists for commencing an investigation into the conduct alleged. If the Audit Committee Chair or designated member of the Audit Committee concludes that an investigation is warranted, such person shall take appropriate measures to implement a thorough investigation of the allegations. The Audit Committee shall have the authority to obtain assistance from Aphria's management, counsel or auditors, or to retain separate outside legal or accounting expertise or other third parties as it deems necessary or desirable in order to conduct the investigation.

### *Reported violations of corporate accounting practices, internal controls or auditing*

Notwithstanding the above, the full Audit Committee shall address any complaints regarding corporate accounting practices, internal controls or auditing, and the Audit Committee Chair shall, as soon as practicable upon becoming aware that a complaint concerns such subject matters, bring the complaint to the attention of the Audit Committee. The Audit Committee Chair shall work with the Audit Committee until any such complaint is resolved.

## 9. MONITORING

At each regular meeting of the Audit Committee, the Audit Committee Chair will discuss with the Audit Committee (i) the status of any ongoing investigations and, (ii) the resolution of all complaints made during the previous quarter, whether or not the complaint resulted in the commencement of a formal investigation.

## 10. RETENTION OF COMPLAINTS AND DOCUMENTS

The Audit Committee shall retain all documents and records regarding any complaint for a period of seven years. It is illegal and against Corporation policy to destroy any corporate audit or other records that may be subject to or related to an investigation by the Corporation or any governmental or regulatory body.

Developed: August 2015  
Reviewed: April 11, 2019