

**Reporting Illegal or Unethical Behavior
("Whistleblower Policy")**

**of VIRIDIUM PACIFIC GROUP LTD.
(the "Corporation")**

Effective: September 27, 2017

1. GENERAL

This policy (the "Policy") addresses the Corporation's continuing commitment to integrity, ethical behavior and compliance with all applicable financial reporting and accounting regulations. The Policy establishes procedures that allow employees of the Corporation to (anonymously, confidentially or otherwise) submit their concerns to the Chair of the Audit Committee of the Corporation's Board of Directors regarding illegal or unethical behavior, including questionable accounting, internal accounting controls or auditing matters, without fear of retaliation.

This Policy applies to all employees and consultants of the Corporation and any other person who wishes to report any inappropriate activity governed by this Policy (all of which are referred to herein as "Employees").

The Audit Committee of the Corporation is responsible for overseeing and implementing this Policy. If a report implicates any member of the Audit Committee that member shall be excused from acting under this Policy for that particular issue. The Audit Committee will meet as required under this Policy and as conditions otherwise dictate and the minutes of all such meetings shall be kept by the Chair of the Audit Committee. A quorum for meetings of the Audit Committee for the purposes of this Policy shall be a majority of its members.

Employees are encouraged to talk to supervisors, managers or other appropriate personnel about observed illegal or unethical behavior. Employees who are concerned that violations of this Policy or that other illegal or unethical conduct by employees, officers or directors of the Corporation have occurred (or may occur) should contact their superiors or other appropriate personnel.

If the employee is not comfortable approaching his/her superiors about his/her concerns or believes that his/her concerns are not being appropriately addressed by senior management, then, depending on the circumstances, the employee may contact the Chief Executive Officer of the Corporation or the Chair of the Audit Committee.

2. WHISTLEBLOWER PROTECTION

The Corporation shall not take adverse employment action against an Employee in retaliation for:

- any reports ,made in good faith, of wrongdoing; or
- providing information or causing information to be provided in an investigation conducted by any regulatory agency or authority, or person at the Corporation with supervisory or similar authority over the employee, regarding any conduct the employee in good faith believes constitutes a violation of securities law, any rule or regulation of the Alberta Securities Commission or any provision of law relating to fraud against the Corporation's shareholders; or
- participating in an investigation, hearing, court proceeding or other administrative inquiry in connection with a report of wrongdoing.

This Policy is intended to encourage reporting of wrongdoing by the Corporation's employees and presumes that employees will act in good faith and will not make false accusations. 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 Corporation's general job performance standards. Therefore, an employee against whom legitimate adverse employment actions have been taken or are proposed to be taken for reasons other than prohibited retaliatory actions, such as poor job performance or misconduct by the employee, is prohibited from using this Policy as a defense against the Corporation's lawful actions.

3. REPORTING OF WRONGDOING

Any Employee who reasonably suspects or becomes aware of any activity which:

- (a) contravenes any legislative or regulatory act, rule or policy relating to accounting, internal accounting control or auditing matters (including fraud);
- (b) contravenes a policy issued by the Company relating to any accounting, internal accounting control or auditing matter;
- (c) is contrary to the spirit of any legislative or regulatory act, rule or policy or policy issued by the Company relating to any accounting, internal accounting control or auditing matter; or
- (d) a reasonable person would consider irregular or questionable from an accounting, internal accounting control.

is encouraged to make a report by completing the form attached to this Policy as Schedule "A" and mailing it in a sealed envelope to the Chair of the Audit Committee of the Corporation's Board of Directors, ■.

Alternatively, a report may be made by way of written letter (not in the form of Schedule "A") or by email addressed to the Audit Committee Chairman (the email address for the current Audit Committee Chairman is ■. This letter or email must include sufficient details in order for the report to be considered by the Audit Committee.

The Corporation may from time to time change the Chair of the Audit Committee and in the event of such a change, all Employees will be notified provided the necessary contact information.

In the event that the report relates to an activity conducted by the Chair of the Audit Committee or for any other reason the Employee believes that the Chair of the Audit Committee may be biased in his review of the report, the Employee may deliver the report to another member of the Audit Committee or to the Corporation's Corporate Counsel.

The Chairman of the Audit Committee (or other individual to whom the report is addressed) will review your report and may convene a meeting of the Audit Committee to determine what steps, if any, should be taken to resolve the concerns raised in the report. The Audit Committee may retain (at the cost of the Corporation but without the necessity of any prior approval by the Corporation) such consultants or other advisors (including outside legal counsel) as it may deem reasonably necessary in order to review the report. The Audit Committee shall maintain a file containing a detailed summary of all reports made for a period of seven years; any recommendations made by a member of the Audit Committee or any person acting on the Audit Committee's request; its decision relating to the steps to be taken pursuant to the filing of a report; and the status of the steps taken.

In completing the report the Employee may remain anonymous. However, if a personal response is desired, the Audit Committee requires the name and contact information of the whistleblower in order to respond to his/her concerns. If name and contact information are provided, a member of the Audit Committee or a person acting on behalf of and upon instruction of the Audit Committee may contact the Employee for more information. The Employee's name and contact information will not be provided to any person(s) who is allegedly involved in inappropriate activity.

To the extent practical, 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 Corporation will make good faith efforts to protect the confidentiality of Employees making reports; provided, however, the Corporation 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. Employees should ensure that any complaint includes sufficient detail to allow substantiation and investigation. Related documents, dates and identity of parties involved should be provided.

4. CLAIMS OF RETALIATION

The Corporation will not permit retaliation of any kind by or on behalf of the Corporation and its employees, officers and directors against good faith reports or complaints of violations of this Code or other illegal or unethical conduct. Claims of acts of retaliation should be submitted via email or letter to the Chair of the Corporation's Audit Committee of Board of Directors. See contact in section 3.