

## SCOPE AND PURPOSE

As a Canadian company the integrity, transparency and accountability of the financial, operational, administrative and management practices of Genesis Land Development Corp. (the "**Corporation**" or "**Genesis**") is critical. The financial and operational information respecting the Corporation guides the decisions of the Board of Directors of the Corporation and is relied upon by shareholders of the Corporation and the financial markets. For these reasons, it is critical for the Corporation to maintain a workplace where concerns regarding questionable business practices can be raised without fear of any discrimination, retaliation or harassment.

## POLICY

All directors, officers and employees are encouraged to promptly report either orally or in writing to their immediate supervisor, all evidence of activity by a department, director, officer or employee of the Corporation that may constitute any of the following:

- Questionable accounting or auditing matters;
- Inadequate internal accounting controls;
- The misleading or coercion of auditors;
- Disclosure of fraudulent or misleading financial information;
- Instances of corporate fraud;
- Any material misrepresentation in any written or oral disclosure made by or on behalf of the Corporation;
- Corruption or bribery of public officials;
- Corruption or bribery of the Corporation's suppliers and contractors;
- Receipt of kickbacks as defined in the Corporation's Code of Business Conduct and Ethics Policy;
- Breaches of the Corporation's policy on trading in securities;
- Harassment of any person or persons; and
- Other activities which may violate the Corporation's Code of Business Conduct and Ethics or which the individual believes is illegal or detrimental to the Corporation.

In instances where a satisfactory response is not received from an immediate supervisor, or if an employee is uncomfortable addressing concerns to such supervisor, the employee may contact the Chief Executive Officer ("**CEO**") or the Chief Financial Officer ("**CFO**") of the Corporation.

In instances where a satisfactory response is not received from such CEO or CFO of the Corporation, or if an employee is uncomfortable addressing concerns to the CEO or the CFO of the Corporation, either the Chair of the board of directors of the Corporation or the Chair of the audit committee of the Corporation may be contacted by mail (marked confidential), telephone or email as follows:

### **Chair of the Board of Directors**

**Attention: Stephen Griggs**

1396 Glenwood Drive  
Mississauga, ON L5G 2X1  
Telephone: (416) 986-2207

Email: [sgriggs@smoothwatercapital.com](mailto:sgriggs@smoothwatercapital.com)

Anonymous written or telephone communications will be accepted.

### **Chair of the Audit Committee**

**Attention: Steven Glover**

141 Eagle Terrace Road  
Canmore, AB T1W 2Y4  
Telephone: (403) 990-3876

Email: [stevenglover@shaw.ca](mailto:stevenglover@shaw.ca)

Persons who report incidents are encouraged to provide as much specific information as possible including documents, names, dates, places and events that took place, the person's perception of why the incident(s) may be a violation, and what action the person recommends be taken.

All complaints under this Policy will be promptly and thoroughly investigated, and all complaints under this Policy and information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action and subject to applicable law.

All reports made to supervisors, to the CEO and to the CFO of the Corporation in respect of matters specifically covered by this Policy will be reported to the Audit Committee of the board of directors of the Corporation.

Any individual who in good faith reports such incidents described above will be protected from acts or threats of retaliation, harassment, discharge, or other types of discrimination including but not limited to compensation or terms and conditions of employment, that are directly related to the disclosure of such reports. If any employee or other person believes they have been unfairly or unlawfully retaliated against in respect of a report made by such person under this Policy, they may file a complaint with their immediate supervisor or with the CEO or the CFO in instances where they are uncomfortable filing the complaint with their immediate supervisor. If such a person is uncomfortable filing the complaint with an immediate supervisor or the CEO or the CFO, they may file their complaint with either the Chair of the Audit Committee of the Corporation or with the Chair of the Board of Directors. The Corporation reserves the right to discipline any individual who makes an accusation without a reasonable, good faith belief in the truth and accuracy of the information or who knowingly provides false information or makes false accusations, and such discipline may result in termination of an officer or employee and if warranted, legal proceedings.

All directors, officers and employees have a duty to co-operate in an investigation. Should an employee fail to co-operate or provide false information in an investigation, the Corporation will take effective remedial action commensurate with the severity of the offence. This action may include disciplinary measures up to and including termination of an officer or employee and, if warranted, legal proceedings.

This policy was approved by the Board of Directors of the Corporation on 26<sup>th</sup> day of March, 2015.