

AURORA CANNABIS INC.

WHISTLEBLOWER POLICY

Purpose

As a publicly traded company, the integrity, transparency and accountability of the financial, administrative and management practices of Aurora Cannabis Inc. and all of its subsidiaries (collectively referred to herein as the “Company”) is critical. The purpose of this Whistleblower Policy (the “Policy”) is to provide directors, officers, employees, and stakeholders of the Company with a mechanism to raise concerns regarding questionable business practices without fear of any discrimination, retaliation or harassment.

Questionable business practices may constitute any of the following:

- questionable accounting practices;
- inadequate internal accounting controls;
- the misleading or coercion of auditors;
- disclosure of fraudulent or misleading financial information; and
- instances of corporate fraud.

Scope

This Policy applies to all directors, officers and employees of the Company.

The Policy is a supplement to the Code of Business Conduct and Ethics. Directors, officers and employees attest to their adherence to the Policy as part of the annual acknowledgement and certification of adherence to the Code.

Policy

Types of Concerns to be Reported

All directors, officers and employees have a responsibility to report concerns. This Policy deals with reporting concerns related to the following areas:

- **Financial Reporting** – examples include: falsification or destruction of business or financial records; misrepresentation or suppression of financial information; non-adherence to internal financial reporting policy/controls, including management overrides; and auditor independence concerns.
- **Suspected Fraudulent Activity** – examples include: theft; defalcation; and unlawful or improper payments.
- **Breaches of the Guidelines and Other Compliance Policies** – examples include: insider trading; market manipulation; corrupt practices including giving or receiving bribes or other improper benefits; conflict of interest concerns; illegal, deceptive or anti-competitive sales practices; other violations of governing regulations; and non-adherence to internal compliance policies.
- **Retaliation or Retribution Against an Individual Who Reports a Concern** – examples include: statements, conduct or actions involving discharging, demoting, suspending,

harassing or discriminating against an individual reporting a concern in good faith in accordance with this Policy.

Reporting Channels

There are several channels through which all directors, officers and employees may report their concerns under the Policy. Consideration should be given to the nature of the concern in choosing the most appropriate channel.

i. Direct Supervisor

Your direct supervisor is available for day-to-day matters and should be considered as the first point of contact, unless your direct supervisor has been implicated in the concern.

ii. Directly to the Senior Vice President & General Counsel

Concerns may be raised in writing directly with the Senior Vice President & General Counsel via email or other correspondence. This may be done on an anonymous basis.

iii. Third Party Independent Hotline

The Company has established a mechanism for confidential and anonymous submission of concerns through an independent third party, “NAVEX Global’s EthicsPoint” (“EthicsPoint”). EthicsPoint provides a website (www.auroramj.ethicspoint.com) and hotline that is accessible in all countries in which the Company operates 24 hours a day, 7 days a week. Individuals calling the hotline can call 1-844-222-1726.

If a report is submitted anonymously, the identity of the individual raising the concern (the “Claimant”) through the EthicsPoint hotline or website (together the Hotline) is not known to the Company. The Claimant will be provided with a confidential PIN number that will allow for further anonymous communication through the Hotline.

Concerns raised through the Hotline are submitted to the Chair of the Audit Committee and/or the Senior Vice President & General Counsel (one of which will be the Primary Recipient, depending on the nature of the concern) to ensure independent review, investigation and disposition.

Important Note: Aurora will investigate all complaints. However, employees should be aware that reporting anonymously can limit the ability of the Company to thoroughly investigate a report if insufficient information is provided.

Investigation

Upon receipt of a concern, the Primary Recipient will evaluate the severity of the concern to determine whether an internal or external investigation is required.

The Primary Recipient will then assign the investigation accordingly and maintain oversight of the investigation to ensure appropriate and timely resolution.

Protection from Retaliation

Aurora will protect from retaliation any director, officer or employee who raises issues or reports concerns in good faith in accordance with the methods described in the Code or in accordance with this Policy. Retaliation against any individual who raises a concern, in good faith, is not tolerated.

Roles and Responsibilities

Audit Committee

Responsibilities include:

- Reviewing and recommending approval of the Whistleblower Policy and Procedures to the Board of Directors;
- Oversight of the Whistleblower Program; and
- Receiving, investigating and actioning concerns involving Executive Management and Audit.

Senior Vice President & General Counsel

The Senior Vice President & General Counsel is responsible for the overall management of the Policy and the concern handling process. This includes:

- Developing and maintaining the Policy;
- Managing the Program;
- Overseeing the activities of EthicsPoint;
- Conducting or assigning investigations of concerns, other than those performed under the direct supervision of the Audit Committee;
- As appropriate, referring concerns raised to other departments such as Human Resources for handling;
- Communicating with directors, officers and employees who have raised concerns, either directly or through the EthicsPoint facility;
- Reporting to the Audit Committee, Executive Management and/or the External Auditors; and
- Consolidating, filing and retaining all records of concerns received, together with the status/results of investigations.

EthicsPoint

Responsibilities include:

- Receiving concerns through the Hotline;
- Reporting concerns to the appropriate recipients within Aurora; and
- Providing confidential access to the Hotline for follow up communication with the Claimant in order to maintain their anonymity.

Human Resources

Responsibilities include:

- Consulting in the development and maintenance of the Policy;
- Communicating the Code, to which this Policy is a supplement; and
- Conducting or assisting in the investigation of human resources concerns and reporting results to the Senior Vice President & General Counsel.

Business Unit and Executive Management

Responsibilities include:

- Communicating and reinforcing the Whistleblower Policy and Procedures; and



- Directing concerns raised through the Chain of Communication to the appropriate department for investigation and resolution including, if warranted, the Senior Vice President & General Counsel.

All Directors, Officers and Employees

Responsibilities include;

- Acting with integrity and honesty in all financial reporting and other duties; and
- Reporting any wrongdoing or concerns, including those relating to:
 - Financial Reporting;
 - Suspected Fraudulent Activity;
 - Breaches of the Code and Other Compliance Policies; and
 - Retaliation or Retribution.