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Whistleblower Policy

Introduction

The word whistleblowing in this policy refers to the disclosure internally or externally by employees of malpractice, as well as illegal acts or omissions at work.

Policy statement

Tagra Biotechnologies Ltd. ("Tagra" hereunder) requires officers, managers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. All employees and representatives of Tagra, must practice honesty and integrity in fulfilling responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Tagra can address and correct inappropriate conduct and actions. It is the responsibility of all officers, managers and employees to report concerns about violations of Tagra's code of ethics or suspected violations of law or regulations that govern Tagra's operations.

No Retaliation

It is contrary to the values of Tagra for anyone to retaliate against any officer, manager or employee who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of Tagra. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline response up to and including termination of employment.

Reporting Procedure

Tagra has an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with their managers. If one is not comfortable speaking with his / her manager or not satisfied with manager's response, one is encouraged to speak to Tagra's *Chief Financial Officer* ("CFO" hereunder). The manager or the *CFO* who receives the reports must promptly act

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to investigate and/or resolve the issue. Employees with concerns or complaints may also submit their concerns in writing directly to their manager or to the *CFO*.

Crimes against person or property, such as assault, rape, burglary, etc., should immediately be reported to local law enforcement personnel.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

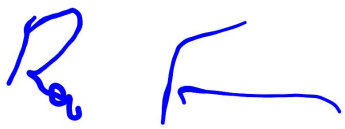
Confidentiality

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

Handling of Reported Violations

The manager and/or the *CFO* will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Ron Folman

CEO

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