

CODE OF BUSINESS CONDUCT AND ETHICS

Purpose

This Code of Business Conduct and Ethics (the "**Code**") of Blueberries Medical Corp. ("**Blueberries**", or the "**Corporation**") and its subsidiaries and affiliates is intended to document the principles of conduct and ethics to be followed by the Corporation's directors, officers employees and where practical, key consultants (being, those who are engaged in an employee-like capacity) (collectively, the "**Personnel**") of the Corporation. The Code applies to interpersonal and electronic communications. Its purpose is to:

- Reiterate Blueberries' commitment to full compliance by the Corporation, its subsidiaries and affiliates, and its Personnel with Canada's Corruption of Foreign Public Officials Act ("**CFPOA**"), and any local anti-bribery or anti-corruption laws that may be applicable;
- Promote fair dealing with the Corporation's customers, suppliers, competitors and other third parties;
- Promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- Promote avoidance of conflicts of interest, including disclosure to an appropriate person of any material transaction or relationship that reasonably could be expected to give rise to such a conflict;
- Promote full, fair, accurate, timely and understandable disclosure in reports and documents that the Corporation files with, or submits to, the relevant regulatory authorities in Canada and each province thereof, and in other information disseminated to the public;
- Promote compliance with applicable governmental laws, rules and regulations as well as the rules of the Canadian Securities Exchange;
- Promote the prompt internal reporting to an appropriate person of violations of this Code;
- Promote accountability for adherence to this Code, and the CFPOA;
- Provide guidance to Personnel to help them recognize and deal with ethical issues;
- Promote a workplace free from bullying and harassment;
- Provide mechanisms to report unethical or inappropriate conduct; and
- Help foster a culture of honesty and accountability.

This Code is not intended to be a comprehensive guide to all of the Corporation's policies or to all its Personnel's responsibilities under applicable laws or regulations. It is intended to provide general parameters to help resolve the ethical and legal issues encountered when the Corporation conducts business.

The Corporation expects all of its Personnel to comply and act in accordance, at all times, with the principles stated above and the more detailed provisions provided hereinafter.

Violation of the law, the Corporation's governance policies or this Code by Personnel is grounds for disciplinary action up to and including, but without limitation, immediate termination of employment or directorship.

Disclosure

The Corporation is committed to providing full, fair, accurate, timely and understandable disclosure in reports and documents that the Corporation files with, or furnishes to, the

regulatory authorities in Canada, and in other public communications made by the Corporation. The goal of the Corporation's Timely Disclosure, Confidentiality and Insider Trading Policy (the "**Disclosure Policy**") is to raise awareness of the Corporation's approach to disclosure among the Personnel and those authorized to speak on behalf of the Corporation.

The Disclosure Policy extends to all Personnel and those authorized to speak on the Corporation's behalf. It covers disclosures in documents filed with, or furnished to, the securities regulators and written statements made in the Corporation's annual and quarterly reports, news releases, letters to shareholders, presentations by senior management, information contained on the Corporation's website and other electronic communications. It extends to oral statements made in meetings and telephone conversations with members of the investment community (which includes analysts, investors, investment dealers, brokers, investment advisers and investment managers), interviews with the media as well as speeches, conference calls and posting to social media websites. As a prerequisite and condition of employment, all Personnel must sign an acknowledgment by which they agree to adhere to such Disclosure Policy, which is generally provided to the new hire prior to or immediately after his or her start date and is available on the Corporation's network or from the Chief Financial Officer.

Basic Obligations

Under the Corporation's ethical standards, Personnel share certain responsibilities. It is each such person's responsibility to:

- (i) become familiar with, and conduct Corporation business in compliance with, applicable laws, rules and regulations and this Code;
- (ii) treat all Corporation Personnel, customers and business partners in an honest and fair manner;
- (iii) avoid situations where any Personnel's personal interests are, or *appear to be*, in conflict with the Corporation's interests; and
- (iv) safeguard and properly use the Corporation's proprietary and confidential information, assets and resources, and those of the Corporation's business partners.

Compliance with All Laws, Rules and Regulations

The Corporation is committed to compliance with all applicable laws, rules, and regulations, including laws and regulations applicable to the Corporation's securities and trading in such securities, as well as any rules promulgated by any exchange on which the Corporation's shares are listed or quoted for trading.

Fair Dealing

Personnel are required to deal honestly and fairly with the Corporation's customers, suppliers, competitors and other third parties.

Corruption is the misuse of public power for private profit, or the misuse of entrusted power for private gain. Bribery is the offer, promise, or payment of cash, gifts, or even excessive entertainment to, or an inducement of any kind offered or given to a person in a position of trust to influence that person's views or conduct or to obtain an improper advantage.

Bribery and corruption can take many forms, including the provision or acceptance of:

- Cash payments;

- Phony jobs or “consulting” relationships;
- Kickbacks;
- Political contributions;
- Charitable contributions;
- Social benefits; or
- Gifts, travel, hospitality, and reimbursement of expenses.

When dealing with customers and suppliers, the Corporation:

- prohibits offering, paying, promising or authorizing bribes, kickbacks or any other form of loan, reward, advantage of benefit, or other improper payment, direct or indirect, to any representative (or immediate relative) of government, labour union, customer or supplier in order to:
 - obtain a contract, some other commercial benefit or government action;
 - cause a person to act or fail to act in violation of a legal or official duty; or
 - cause a person to abuse or use his or her position to influence any acts or decisions of the foreign state or public international organization for which the official performs duties or functions;
- prohibits Personnel from accepting any bribe, kickback or improper payment from anyone;
- prohibits gifts of more than modest value to or from suppliers or customers;
- limits marketing and client entertainment expenditures to those that are necessary, prudent, job-related and consistent with the Corporation's policies;
- requires clear and precise communication in the Corporation's contracts, its advertising, its literature, and its other public statements and seeks to eliminate misstatements of fact or misleading impressions;
- reflects accurately on all invoices to customers the sale price and terms of sales for goods sold or services rendered; and
- prohibits Personnel from otherwise taking unfair advantage of the Corporation's customers or suppliers, or other third parties, through manipulation, concealment, abuse of privileged information or any other unfair-dealing practice.

Our Relationships with Others

Conflicts of Interest: Each of us has an obligation to act with honesty and integrity and in the best interests of the Corporation and to avoid any relationship or activity that might create, or appear to create, a conflict between our personal interests and the interests of the Corporation. A conflict of interest arises where our position or responsibilities with the Corporation present an opportunity for personal gain, apart from the normal rewards of being a director, senior officer or other employee to the detriment of the Corporation. A conflict of interest also arises where our outside personal interests are inconsistent with those of the Corporation and create conflicting loyalties.

Conflicting Personal Interests: There are many situations in which our personal interests may conflict with those of the Corporation and cause us to give preference to personal interests in situations where corporate responsibilities should come first. For example:

- (a) acquiring any property, security or business, or any interest therein, which we know the Corporation has an interest in acquiring;
- (b) serving as a director or officer of, or working as an employee or consultant for, a competitor or an actual or potential business partner of the Corporation;

(c) investing in, or trading in the securities of, a competitor, supplier, customer or an actual or potential business partner of the Corporation where such investment or trading may influence our business decisions or compromise our independent judgment; and

(d) participating in another business interest or activity that deprives the Corporation of the time or attention required to perform our duties properly or creates an obligation or distraction which impairs the exercise of our independent judgment, fiduciary responsibility, initiative or efficiency in acting on behalf of the Corporation.

Before we participate in any outside business interest which may give rise to such a conflict of interest, we should first disclose that interest to the Corporation and obtain approval to pursue such interest.

Deemed Conflicts of Interest Involving Directors and Officers: Without limiting the generality of the foregoing, and in addition to conflicts of interest that must be disclosed under applicable laws governing the Corporation, the following interests of directors and officers of the Corporation must be disclosed to the Chairman of the Board (the “**Chairman**”) and approved by the Board (with any director who will acquire the interest under consideration not participating in the discussion or voting thereon) before any action may be taken by the director or officer to acquire the interest:

(a) the ownership of securities or other interest by a director or officer of the Corporation, or by a family member of such director or officer residing in the same residence as the director or officer, in an entity involved, directly or through subsidiaries or other controlled entities, in the production, manufacture, distribution or sale of cannabis or cannabis-related products in Colombia (a “**Restricted Entity**”), or any option or other right giving the holder the right to receive or purchase any such securities or other interest in a Restricted Entity;

(b) the lending of money or the giving of other financial assistance by a director or officer of the Corporation, or by a family member of such director or officer residing in the same residence as the director or officer, to a Restricted Entity; or

(c) a director or officer of the Corporation, or a family member of such director or officer residing in the same residence as the director or officer, becoming, or acting in the capacity of, an agent, employee, advisor, contractor, officer or director of a Restricted Entity,

provided that no disclosure to the Chairman or Board approval is required under this Code for the purchase of securities (including debt securities) in a Restricted Entity if:

(i) the number of securities held in any class of securities of the Restricted Entity by the director or officer, and the family members of such director or officer residing in the same residence as the director or officer, represent in the aggregate less than 10% of the number of outstanding securities of that class, and in the aggregate less than 10% of both the outstanding voting and equity interests in the Restricted Entity, with such calculation to be determined on a partially-diluted basis by accounting for the exercise of any convertible securities of the Restricted Entity;

(ii) the assets, revenue and earnings of the Restricted Entity derived from activities in the cannabis (or cannabis related product) industry in Colombia in the financial year and financial quarter of the Restricted Entity reported immediately prior to the investment by the director, officer or family member were less than 50% of the assets, revenues and earnings of the Restricted Entity on a consolidated basis for each of such reported periods; and

(iii) the director or officer of the Corporation making the investment is not, nor is any family member of such director or officer residing in the same residence as the director or officer, an

agent, employee, advisor, contractor, officer or director of the Restricted Entity, nor acting in any such capacity.

In the case of an interest involving the Chairman, the Chairman will advise the Chair of the Audit Committee, who will present the matter to the Board for consideration without participation by the Chairman and the Chairman shall not vote on the matter.

An interest in a third party held by a director or officer of the Corporation, or family member of such director or officer residing in the same residence as the director or officer, might not initially create any conflict of interest, but through the actions of the third party, may create a conflict of interest or perceived conflict of interest, such as when that third party enters into contracts or competition with the Corporation or becomes a Restricted Entity. In such case, the director or officer, upon learning of a development that might cause a conflict of interest, must report the matter in accordance with the “Procedures for Receipt of Complaints and Submissions Relating to Ethical Conduct, Bullying, Harassment and Accounting Matters” as appended hereto as Appendix ‘A’, and the director, officer or family member holding such interest may be asked by the Board to divest themselves of such interest.

Corporate Opportunities: We owe a duty to the Corporation to advance its legitimate interests when the opportunity to do so arises. Any opportunity which becomes available to us by reason of our position with the Corporation must be disclosed and be treated as belonging to the Corporation.

Gifts and Entertainment: We should not use our position with the Corporation to obtain personal gain or benefit from other employees or from those doing or seeking to do business with the Corporation. Actions taken and decisions made must be on an impartial and objective assessment of the facts in each situation, free from the influence of gifts which may adversely affect our judgment.

Customers, suppliers, contractors, consultants and others doing or seeking to do business with the Corporation must be selected and dealt with in an impartial manner, without favour or preference based upon any consideration other than the best interests of the Corporation. Therefore, we may not accept from or provide to, directly or indirectly, for personal benefit, any payment, service, loan, other compensation or benefit a customer, supplier, contractor, consultant or other individual or entity doing or seeking to do business with, or is a competitor of, the Corporation if it could reasonably be considered to be extravagant for the recipient or otherwise improperly influencing the business relationship of the Corporation with, or create an obligation to, the recipient.

This prohibition does not prevent us from accepting or providing modest gifts or entertainment that are customarily provided to foster important business relationships and which do not (and could not reasonably be perceived to) influence our business decisions or compromise our independent judgment.

Employees should refer to the Anti-Bribery and Anti-Corruption Policy for additional principles regarding the giving and receiving of gifts.

Fair Dealing/Competitive Practices: To achieve the business interests of the Corporation, we each must endeavor to deal fairly with the counterparties, customers, suppliers, competitors and employees of the Corporation. We may not take unfair advantage of anyone through

manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice.

The Corporation firmly believes that fair competition is fundamental to the continuation of the free enterprise system. The Corporation complies with, and supports, laws which prohibit restraint of trade, unfair practices or abuse of economic power. Accordingly, the Corporation will not enter into arrangements that unlawfully restrict its ability to compete with other businesses, or the ability of any other business organization to compete freely with the Corporation. Our policy also prohibits us from entering into or discussing any unlawful arrangement or understanding that may result in unfair business practices or anticompetitive behaviour.

Confidentiality Concerning Corporate Affairs

Personnel must preserve and protect the confidentiality of information entrusted to them by the Corporation or its customers and suppliers and which they come into contact with in their work, except when disclosing information which is expressly approved by an officer of the Corporation with authority to give such approval, including if legally mandated. Confidential information encompasses proprietary information which is not in the public domain that could be of use to competitors, or that could harm the Corporation, its Personnel, its customers, suppliers or business partners if disclosed.

Personnel must also not use or disclose to the Corporation any proprietary information or trade secrets of any former employer or other person or entity with whom obligations of confidentiality exist. Similarly, this obligation to protect confidential information continues after leaving the Corporation.

Accuracy of Corporate Records

The Corporation is required to record and publicly report all internal and external financial records in compliance with either International Financial Reporting Standards or Generally Accepted Accounting Procedures. The books and records of Blueberries and each of its subsidiaries and affiliates must correctly record both the amount and a written description of any transaction. Personnel must ensure that there is a reasonable relationship between the substance of a transaction and how it is described in the Corporation's books and records

Therefore, Personnel are responsible for ensuring the accuracy of all books and records within their control and complying with all Corporation policies and internal controls. All Corporation information must be reported accurately, whether in internal personnel, safety, or other records or in information the Corporation releases to the public or files with, or furnishes to, Canadian regulatory authorities.

Financial Reporting and Disclosure Controls

The Corporation is required to file or furnish periodic and other reports with certain Canadian and Colombian regulatory authorities, and to make certain public communications. The Corporation is required by such regulatory authorities to maintain effective "disclosure controls and procedures" so that financial and non-financial information is reported timely and accurately both to its senior management and in any public filings it makes. Personnel are expected, within the scope of their employment duties, to support the effectiveness of the Corporation's disclosure controls and procedures.

Health and Safety

The Corporation is committed to making its work environment safe, secure and healthy for its Personnel and others. The Corporation complies with all applicable laws and regulations relating to safety and health in the workplace. The Corporation expects all Personnel to promote a positive working environment for all. Personnel are expected to consult and comply with all Corporation rules regarding workplace conduct and safety including the Corporation's Health & Safety Policy. Personnel should immediately report any unsafe or hazardous conditions or materials, injuries, and accidents connected with the Corporation's business and any activity that compromises corporate security to a senior officer of the Corporation. Personnel must not work under the influence of any substances that would impair the safety of themselves and others. All threats or acts of physical violence or intimidation are prohibited.

Corporate Social Responsibility and Community Relations Activities

With the exception of participating on an ancillary basis, or as a host of a community event in which an invitation was broadly extended, Personnel are prohibited from benefiting directly from any Corporate Social Responsibility or Community Relations activities, projects and programs implemented by the Corporation.

Blueberries will make every effort to avoid all forms of corruption including the transfer of any kind of benefit, whether directly or indirectly offered, for the purpose of influencing a domestic or foreign public official to misuse his or her power or influence.

Without prior approval by the Corporate Governance and Nominating Committee of the Board of Directors, political donations by the Corporation are prohibited.

The Corporation will generally not fund donation requests for the following:

- Organizations that discriminate based on the basis of race, colour, creed, gender, sexual orientation or national/ethnic origin;
- Organizations dedicated primarily to the advancement of religious or ethnic interests;
- Individuals or organizations for profit;
- Generic requests for funding or capital campaigns;
- Funding primarily for travel or accommodations.

Protection and Proper Use of the Corporation's Assets

All Personnel should protect the Corporation's assets and ensure their efficient use. Blueberries' assets must be protected from loss, damage, theft, misuse, and waste. The Corporation's assets include your time at work and work product, as well as Blueberries' equipment and vehicles, computers and software, trading and bank accounts, company information and the Corporation's reputation, trademarks and name. Blueberries' telephone, email, Internet and other electronic systems are primarily for business purposes. All records received or generated by Personnel in the course of their duties shall be the property of Blueberries. Personal communications using these systems should be kept to a minimum.

Personnel should exercise prudence in incurring and approving business expenses, work to minimize such expenses and ensure that such expenses are reasonable and serve the Corporation's business interests.

Respect for the Corporation's Personnel

The Corporation's employment decisions will be based on reasons related to its business, such as job performance, individual skills and talents, and other business or related factors. The Corporate policy requires adherence to all federal, state, provincial or other local employment laws. In addition to any other requirements of applicable laws in a particular jurisdiction, the Corporate policy prohibits discrimination in any aspect of employment based on race, color, religion, sex, national origin, disability or age, within the meaning of applicable laws.

Abusive or Harassing Conduct Prohibited

The Corporation prohibits abusive or harassing conduct by its Personnel towards others, such as unwelcome sexual advances, comments based on ethnicity, religion or race, or other non-business, personal comments or conduct that make others uncomfortable in their employment with/engagement by the Corporation. The Corporation encourages and expects all Personnel to report harassment or other inappropriate conduct as soon as it occurs.

Bullying and Harassment

The Corporation is committed to a work environment that is free from bullying and harassment and supportive of the productivity, dignity and self-esteem of every employee. The Corporation will not tolerate and is dedicated to preventing, where possible, or otherwise minimizing, bullying and harassment. Bullying and harassment:

- includes any inappropriate conduct or comment by a person towards a worker that the person knew or reasonably ought to have known would cause that worker to be humiliated or intimidated, or any unwelcome or objectionable conduct or comment which would be considered discriminatory under applicable legislation in the Province of British Columbia or Colombia, but
- excludes any reasonable action taken by an employer or supervisor relating to the management and direction of workers or the place of employment.

Examples of conduct or comments that might constitute bullying and harassment include verbal aggression or insults, calling someone derogatory names, harmful hazing or initiation practices, vandalizing personal belongings, and spreading malicious rumours.

Examples of conduct or comments that might constitute sexual harassment include: unwanted physical contact such as touching, patting, pinching and hugging; sexual advances with actual or implied work related consequences; and sexual jokes, innuendos or horseplay.

The above definitions and examples are intended to be general guidance and not exhaustive and the types of behavior described are by way of illustration only.

Personnel must:

- not engage in the bullying and harassment of other Personnel.
- report if bullying and harassment is observed or experienced.

Any Personnel found to have bullied or harassed another person may be subject to discipline, up to and including termination of employment or other business relationship. Because of the seriousness of such allegations, malicious unfounded complaints may also be subject to discipline, up to and including termination of employment or other business relationship.

Privacy

The Corporation, and companies and individuals authorized by the Corporation, collect and maintain personal information that relates to its Personnel, including compensation, medical and benefits information. The Corporation follows procedures to protect information wherever it is stored or processed, and access to the personal information of its Personnel is restricted. Personal information will only be released to outside parties in accordance with the Corporation's policies and applicable legal requirements. Personnel who have access to personal information must ensure that personal information is not disclosed in violation of the Corporation's policies or practices.

Duty to Report Suspected Code Violations

The Corporation expects its Personnel to take all responsible steps to prevent a violation of this Code, to identify and raise potential issues before they lead to problems, and to seek additional guidance when necessary.

If any Personnel observe or become aware of an actual or potential violation of this Code or of any applicable law or regulation, whether committed by the Corporation's Personnel or by others associated with the Corporation, it is their responsibility to promptly report the circumstances as outlined herein and to cooperate with any investigation by the Corporation. This Code is designed to provide an atmosphere of open communication for compliance issues and to ensure that Personnel acting in good faith have the means to report actual or potential violations.

For assistance with compliance matters and to report actual or potential compliance infractions, Personnel should refer to the procedures outlined separately in "*Procedures for Receipt of Complaints and Submissions Relating to Ethical Conduct and Accounting Matters*" (attached hereto as Appendix 'A').

Relationship to Other Policies

All Corporation policies apply to Personnel. If such person is a director, in addition to this Code, the Mandate of the Board and the Directors' Code of Ethics will guide him or her procedurally in his or her position as a director. If such person is a Senior Financial Officer, in addition to this Code, the Code of Ethics for Senior Financial Officers will guide him or her procedurally in his or her position as a senior financial officer. In addition, if any such person is a member of a committee of the Board, the applicable committee charter(s) should guide his or her conduct in carrying out his or her duties on such committee. In the event of any conflict between such policies and this Code, the terms of this Code shall govern.

Waivers and Amendments

Only the Board may waive application of or amend any provision of this Code. A request for such a waiver should be submitted in writing to the Board, Attention: Chair of the Board, for the full Board's consideration. The Corporation will promptly disclose to the appropriate regulatory authorities in accordance with applicable Canadian securities laws and regulations and applicable exchange rules upon which the Corporation's securities are listed or quoted for trading all substantive amendments to the Code as well as all waivers of the Code granted to directors or officers by the Board.

No Rights Created

This Code is a statement of the fundamental principles and key policies and procedures that govern the conduct of the Corporation's business. It is not intended to and does not, in any way, constitute an employment contract or an assurance of continued employment or create any rights in any employee, director, client, supplier, competitor, shareholder or any other person or entity.

Enacted by the Board on May 21, 2020

Appendix A

Procedures for Receipt of Complaints and Submissions Relating to Ethical Conduct, Bullying, Harassment and Accounting Matters

Blueberries Medical Corp. ("**Blueberries**" or the "**Corporation**") expects directors, officers, employees and key consultants (being, those who are engaged in an employee-like capacity) (collectively, "**Personnel**") of the Corporation to take all responsible steps to prevent violations of its Code of Business Conduct and Ethics (the "**Code**"), to identify and raise potential issues before they lead to problems, and to seek additional guidance when necessary.

These Procedures are designed to provide an atmosphere of open communication for compliance issues and to ensure that Personnel acting in good faith have the means to report actual or potential violations.

Reporting Responsibility

If any Personnel observe or become aware of an actual or potential violation of the Code or of any applicable law or regulation (including securities laws and regulations), whether committed by Personnel or by others associated with the Corporation (for example, external parties with whom Blueberries has contracted), it is his/her responsibility to promptly report the circumstances as outlined herein and to cooperate with any investigation by the Corporation.

It is also the responsibility of Personnel who have concerns regarding questionable accounting, internal financial controls or auditing matters to report such concerns in accordance with the procedures outlined herein.

Examples of issues to be reported include, but are not limited to,: fraud, theft, accounting irregularities, financial statement disclosure issues, non-compliance with internal accounting controls, workplace violence, substance abuse, discrimination, bullying and harassment, falsification of company records, conflicts of interest, release of proprietary information, safety/security violations, malicious property damage, violations of securities laws (including insider trading), breaches of other applicable laws (environmental, employment, health and safety laws), and ethics violations

No Retaliation and Acting in Good Faith

The Corporation prohibits Personnel from retaliating or taking adverse action against anyone for raising suspected conduct violations or helping to resolve a conduct concern. Any individual who has been found to have engaged in retaliation against any of the Corporation's Personnel for raising, in good faith, a conduct concern or for participating in the investigation of such a concern may be subject to discipline, up to and including termination of employment or other business relationship. If any individual believes that he or she has been subjected to such retaliation, that person is encouraged to report the situation as soon as possible to one of the people identified in the "Reporting Procedures" section below.

Anyone filing a complaint concerning a violation or suspected violation of the Code, or reporting concerns relating to accounting and auditing matters must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of

the Code. 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, and may be subject to legal and civil action in addition to employment review.

Reporting Procedures

For assistance with compliance matters or clarification as to the manner in which to report actual or potential compliance infractions, Personnel should contact the Chief Financial Officer of the Corporation.

General compliance matters

Personnel may submit reports of alleged violations of this Code in writing on a confidential basis to the Chair of the Corporation's Corporate Governance and Nominating Committee (the "**Governance Committee**") either: (i) in an envelope labeled with a legend such as *"To be opened by the Corporate Governance and Nominating Committee only, being submitted pursuant to the Code of Business Conduct and Ethics."* Personnel may submit such confidential envelopes directly or via any officer of the Corporation, who shall pass it on forthwith to the Chair of the Governance Committee; or (ii) to provide a second alternative submission by e-mail to the Chief Financial Officer, iatacan@blueberriesmed.com.

Compliance related to financial and accounting matters

If such perceived violations of the Code involve matters related to accounting, internal accounting controls or auditing matters or issues of concern regarding questionable accounting or auditing matters, Personnel may submit reports of such violations to the individual designated from time to time by the Corporation's Audit Committee (the "**Audit Committee**") to whom complaints and submissions can be made regarding such matters (the "**Complaints Officer**") or, if not designated at such time, the Chair of the Audit Committee. Personnel may submit such reports either: (i) in a confidential envelope directly or via any officer of the Corporation, who shall pass it on forthwith to the Complaints Officer (or Chair of the Audit Committee); or (ii) by way of e-mail submission to Chief Financial Officer, iatacan@blueberriesmed.com.

Officers and directors who become aware of any violation of the Code shall promptly report them to i) the Chair of the Governance Committee openly or confidentially (in the manner described above) or ii) one of the Complaints Officer or the Chair of the Audit Committee, in those instances described above.

In reporting any actual or potential violation of the Code, an individual should provide, to the extent possible, such relevant documents to support the allegations being made, such as e-mails, handwritten notes, photographs, or physical evidence.

Any report of actual or potential violation of the Code should include, at a minimum the following information:

- the names of the parties involved.
- any witnesses to the incident(s).

- the location, date, and time of the incident(s).
- details about the incident (behaviour and/or words used).
- any additional details that would help with an investigation.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. If not made anonymously, the Chair of the Governance Committee or Complaints Officer or the Chair of the Audit Committee (as applicable) will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days.

Complaints Officer (not designated) / Chair of the Audit Committee

The Complaints Officer shall be informed that any complaints or submissions so received must be kept confidential and that the identity of employees making complaints or submissions shall be kept confidential and shall only be communicated to the Audit Committee or the Chair of the Audit Committee.

As at the date hereof, the Corporation's Complaints Officer can be contacted as outlined below:

Francisco Sole

Tel: ●

E-mail: fsole@andinamedia.com

Mail: ●

The Complaints Officer shall be informed that he or she must report to the Audit Committee as frequently as such Complaints Officer deems appropriate, but in any event no less frequently than on a quarterly basis at the quarterly meeting of the Audit Committee called to approve interim and annual financial statements of the Corporation.

Changes to Contact Personnel

The Corporation shall, by e-mail that is disseminated to all Personnel, advise employees of changes to the name and contact details of the Chair of the Governance Committee, the Complaints Officer or the Chair of the Audit Committee.

Handling of Reported Violations

Upon receipt of a report from the Chair of the Governance Committee, or the Complaints Officer, the Governance Committee or Audit Committee (as applicable) shall discuss the report and take such steps as that committee of the Corporation's Board of Directors (the "**Board**") may deem appropriate. At a minimum, the Governance Committee or the Audit Committee, as applicable, should initiate an investigation of the alleged violation(s). Additional steps could include, if appropriate:

- Advising the alleged subject of the report; and
- Considering a review and revisions to workplace procedures to prevent any future violations of the Code.

Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

The Complaints Officer, Chair of the Audit Committee or Chair of the Governance Committee (as applicable) shall retain a record of a complaint or submission received for a period of six years following resolution of the complaint or submission.

Any complaint about a member of either the Governance Committee or the Audit Committee shall be considered by the Board, with the person accused recused from any discussion in connection with the complaint.

Investigation of Reported Violations

Following the receipt of any complaints submitted hereunder, the Governance Committee or the Audit Committee, as applicable, will investigate each matter so reported and recommend corrective disciplinary actions to the Board, if appropriate, up to and including termination of employment.

At a minimum, investigations will:

- be undertaken promptly and diligently, and be as thorough as necessary, given the circumstances.
- be fair and impartial, providing both the complainant and respondent equal treatment in evaluating the allegations.
- be sensitive to the interests of all parties involved, and maintain confidentiality.
- be focused on finding facts and evidence, including interviews of the complainant, respondent, and any witnesses.
- incorporate, where appropriate, any need or request from the complainant or respondent for assistance during the investigation process.

Receipt and Acknowledgement

The undersigned hereby acknowledges having received and read a copy of the "Blueberries Medical Corp. – Code of Business Conduct and Ethics" and agrees to adhere to its terms and its intent at all times.

Signature: _____

Name: _____

Date: _____