



POET TECHNOLOGIES INC. (the “COMPANY”)

**ANTI-DISCRIMINATION, ANTI-HARASSMENT, ANTI-BULLYING
& ANTI-RETALIATION POLICY**

1.0 OVERVIEW AND PURPOSE

1.1 The purpose of this policy is to enforce the Company's policy that all employees are treated with dignity and respect and that employees treat others with dignity and respect, free from discrimination, harassment and bullying. All employees are required to take the time to ensure they understand their obligations under this policy. This policy may be amended as appropriate. While the policy itself is not a contract, its terms are incorporated into individual employment contracts with the Company and collective agreements, where applicable.

1.2 The Company respects employment laws wherever in the world our businesses operate. We are committed to providing a work environment free from discrimination, harassment, bullying and retaliation (victimization), and providing equal employment opportunities for all employees, applicants and trainees.

1.3 This policy covers discrimination, harassment, bullying and retaliation which occurs both in and out of the workplace, such as on business trips, or at work-related events or social functions. It covers discrimination, harassment, retaliation and bullying by directors, employees, including supervisors and managers, of other employees, contractors and members of the public, such as vendors and customers. It also covers discrimination, harassment, bullying and retaliation by third parties such as customers, suppliers or visitors to our premises.

1.4 The core principle is that employees must treat others with dignity and respect and should, themselves, be treated with dignity and respect. Employees should always consider whether their words or conduct could be offensive. Whether conduct violates this policy does not turn on the intent of the person who engages in the conduct. What matters is how the conduct is received and whether a reasonable person would find the conduct offensive, and compromising of their dignity.

1.5 We take all allegations of discrimination, harassment, bullying and retaliation seriously and address them promptly. Any investigation will be conducted with the greatest degree of confidentiality consistent with completing a fair and thorough investigation.

1.6 Discrimination, harassment, bullying or retaliation by an employee will be treated as a disciplinary matter, and may result in dismissal, consistent with applicable law.

2.0 DISCRIMINATION AND HARASSMENT

2.1 Unlawful discrimination and harassment (based on a characteristic protected by applicable law), will not be tolerated. As a general rule, "discrimination" includes treating someone differently because of a characteristic protected by applicable law. In some cases, it may also arise when a facially neutral criteria has an adverse impact on protected categories.

2.2 As a general rule, "harassment" is serious, severe or pervasive conduct, based on a characteristic protected by applicable law, that is unwanted or offensive that has the purpose or effect of violating a

person's dignity or creating an intimidating, humiliating, hostile or offensive environment or because they are required to submit or refuse to submit to such offensive behavior as a condition of employment.

2.3 Examples of potential harassment include:

- Unwanted and inappropriate physical contact or horseplay, including touching, pinching, pushing, grabbing, unnecessary brushing against someone, invading personal space and physical or sexual assault
- Unwelcome sexual advances or suggestive behavior, and suggestions that sexual favors may further a career or that a refusal may hinder it
- Stalking or persecuting a person with unwanted attentions, gifts or messages
- Continued suggestions for dating, romance or social activity after it has been made clear that the suggestions are unwelcome
- Sending or displaying material that is pornographic or that reasonable people find offensive (including emails, text messages, video clips and images sent by mobile phone or posted on the internet)
- Offensive or intimidating comments or gestures, or insensitive jokes or pranks that undermine the dignity of the person
- Mocking, mimicking or belittling a person's disability or age
- Racist, sexist, homophobic or ageist jokes, or derogatory or stereotypical remarks about a particular ethnic, social, linguistic or religious group, or gender
- Outing or threatening to out someone as gay or lesbian
- Shunning someone, for example, by deliberately excluding them from a conversation or a workplace social activity
- Persons may be harassed even if they are not the intended target. For example, a person may be harassed by racist jokes about a different ethnic group if they create an offensive environment for him or her.

3.0 BULLYING

3.1 "Bullying" (i.e., abusive conduct) is offensive, intimidating, malicious or insulting behavior involving the misuse of power that would make a reasonable person feel vulnerable, upset, humiliated, undermined or threatened. "Power" does not always mean being in a position of authority, but can include both personal strength and the power to coerce through fear or intimidation. Bullying can take the form of physical, verbal and non-verbal conduct.

3.2 Examples of potential bullying / abusive conduct:

- Shouting at, being sarcastic towards, ridiculing or demeaning others
- Physical or psychological threats
- Acts of physical or psychological violence
- Creation of arbitrary standards for one person, imposing unrealistic demands, micromanaging work or using supervision to intimidate a person
- Inappropriate, exaggerated or untrue derogatory remarks about someone's performance, particularly in front of others
- Sabotage of work
- Abuse of authority or power by those in positions of seniority
- Deliberately excluding someone from meetings or communications without good reason, or encouraging others to do so

- Stealing credit for another's work
- Legitimate, reasonable and constructive criticism of a worker's performance or behavior, or reasonable instructions given to workers in the course of their employment, will not amount to bullying or abusive conduct on their own. In many jurisdictions, a malicious motive is required.

4.0 REPORTING A BREACH OF THIS POLICY

4.1 Everyone has a responsibility to help protect the Company's reputation and to prevent unethical or unlawful actions from happening. We realize that it is difficult to raise a sensitive issue, especially if it involves a supervisor or manager, a co-worker or a situation in your work area.

4.2 However, if you have any information about activities or behavior that conflict with or could be perceived to conflict with this policy or a law or regulation, you should let the Company know.

4.3 You should report incidents of discrimination, harassment or retaliation to your local supervisor or human resource department in the first instance. If you are not comfortable doing so, however, there are alternative reporting channels available for you, depending upon your country. In most countries you may also report incidences of actual or suspect discrimination, harassment or retaliation using NAVEX Global's EthicsPoint website:

<https://www.ethicspoint.com>

4.4 The Company maintains the greatest degree of confidentiality consistent with its legal obligations to follow up on complaints, including investigation, remedial action, and if required, reporting to appropriate enforcement agencies.

4.5 The Company prohibits retaliation or victimization of persons who seek to enforce their legal rights or the provisions of this policy. The Company will not take any action against you if you report violations in good faith. If a violation is found, the Company will take appropriate remedial action, which may include discipline consistent with the applicable collective bargaining agreement or organizational policies and procedures. Disciplinary actions are proportional, so they may vary from a verbal warning to dismissal or referral for criminal prosecution, depending on the country involved. Disciplinary actions are customarily private. If you think that you or someone else has been retaliated against or victimized for raising an issue under this policy, please contact your supervisor, or via the website address above. You also have the option to report a potential violation or retaliation/victimization to a local governmental agency.

5.0 RESPONSIBILITY FOR THIS POLICY

5.1 All directors, executives and managers in the Company have a specific responsibility to operate within the boundaries of this Policy, take effective steps so that all employees understand the standards of behavior expected of them, and to take action when behavior falls below its requirements.

5.2 The Board of Directors may, from time to time, amend this Policy upon recommendation of the Audit or the Corporate Governance and Nominating Committees of the Board.

5.3 The Audit Committee is responsible for the administration of this Policy.

Approved by the Board of Directors on March 24, 2021.



Acknowledgement of Receipt and Review of POET Technologies' ANTI-DISCRIMINATION, ANTI-HARASSMENT, ANTI-BULLYING & ANTI-RETALIATION POLICY

I, _____ (name), acknowledge that on

_____ (date), I received a copy of POET TECHNOLOGIES' ANTI-DISCRIMINATION, ANTI-HARASSMENT, ANTI-BULLYING & ANTI-RETALIATION POLICY and I read it, understood it and agree to comply with it.

Signature

Printed Name