

Whistleblower and Protected Disclosure Policy of POET Technologies Inc.

Purpose

The purpose of this document is to describe the policy relating to whistleblowing of POET Technologies Inc. and its subsidiaries (the “Company”). This policy is designed to provide a mechanism for employees to disclose or address complaints on activities contrary to the Company’s *Code of Business Conduct and Ethics* (the “Code”) while at the same time protecting employees from retaliation for whistleblowing. The Company is committed to a culture of honesty, integrity and accountability and strives to operate its business in accordance with the highest ethical standards and applicable laws, rules and regulations. The Code outlines the principles that should guide all employees (which term includes directors and officers of the Company) in the performance of their duties. The Code, itself, specifically provides that employees are expected to report situations of non-compliance with respect to the Code to the Company in accordance with the procedures set out in the Company’s Whistleblower Policy and that no employee will be subject to retaliation by the Company for reporting, in good faith, a violation of the Code.

Policy

A whistleblower is a person or entity that makes a complaint relating to a protected disclosure. A protected disclosure is a communication made in good faith that discloses a potential violation of the Code or any other activities which may be considered to be unethical, improper or illegal. The disclosure may be related to suspected violations of laws, regulations, ethics, or the Company’s policies.

It is the policy of the Company that any employee or external party, such as an agent, advisor or representative suspecting, in good faith, that a violation of the Code or any other activities which may be considered to be unethical, improper or illegal has, will, or may likely occur has a duty to report the violation to the Company and that they shall be able to do so without fear of retaliation, harassment, or dismissal.

Generally, complaints relating to violations of the Code or any other activities which may be considered to be unethical, improper or illegal should be made to an employee’s supervisor or higher management level employees, except that

where the “whistleblowing” relates to that individual, in which case the disclosure should be made to that person's supervisor or higher management level. In the case of incidents related to the CEO, the disclosure should be made to the Chairman or Co-Chairman of the Board. In the case of incidents related to a Co-Chairman of the Board, the disclosure should be made to the other Co-Chairman of the Board or the CEO. In the case of a protected disclosure by an external party, the disclosure should be made to the CFO, CEO, a Chairman or Co-Chairman, or the Chairman of the Audit Committee as may be appropriate under the circumstances.

If you are not comfortable making a genuine complaint about a violation of the Company's Code for any reason, or if you are not satisfied with the Company's response, the Company has a mechanism for you to pursue the matter, and to do so anonymously if you prefer. It is the Company's policy to provide a Whistleblower Complaint Procedure to enable it to do its best to ensure the anonymity of the person making or elevating such complaint. The Company is required to conduct a competent investigation and, to the extent possible, within the limitations of law and Company policy, confidentiality of whistleblowers will be maintained. Whistleblowers who choose to identify themselves are cautioned that their identity may become known for reasons outside the control of the investigators. The investigative process may reveal the source of the information and a statement by the person may be required as part of the evidence.

It is the policy of the Company that the Company's Audit Committee or General Counsel shall receive and investigate whistleblower complaints. Any whistleblowing complaints should be forwarded to these individuals without undue delay.

Complaints should be factual rather than speculative or conclusory, and contain as much information as possible to allow for proper assessment and urgency of investigative procedures. The motivation of a whistleblower in making a complaint is not material to the consideration of the validity of the allegations. However, protection under this policy does not extend to false or bogus allegations knowingly or recklessly made by a whistleblower. A person making false complaints or allegations in bad faith or intention may be subject to disciplinary actions. As well, protection under this policy does not extend to public disclosures made without following the provisions of this policy.

Procedures

The following steps should be taken to file a complaint:

1. Address the matter internally with your direct supervisor or manager or otherwise as set out above;
2. If you feel unable to speak directly to your manager or supervisor about the matter, then the concern should be raised with CFO or Controller;

3. If the matter is not addressed satisfactorily within a reasonable time, then a complaint should be directed to:

The Company's General Counsel at:
Timothy C. Maguire
tmaguire@pierceatwood.com

Or

The Company's Audit Committee at:
Chris Tsiofas
CTsiofas@mntllp.ca

Responsibilities

It is the responsibility of all employees to comply with the Company's Code and to report any suspected violations of our policies or any other activities which may be considered to be unethical, improper or illegal.

It is the responsibility of the Audit Committee or General Counsel to maintain a log of all protected disclosure complaints tracking their receipt, investigation, and resolution. The log shall be kept according to the Records Management Policy.