

LXRANDCO, INC.
(the “Corporation”)

WHISTLEBLOWER POLICY

The following Whistleblower Policy (the “Policy”) was adopted by the board of directors of the Corporation on ●, 2017.

As indicated in the Code of Business Conduct and Ethics of the Corporation, the Corporation and its subsidiaries have a strong commitment to the conduct of their business in a lawful and ethical manner. Directors, officers, managers and employees of the Corporation and its subsidiaries (collectively, “LXR Personnel”) are expected to talk to supervisors, managers or other appropriate personnel about concerns they may have in respect of illegal or unethical behavior and when in doubt about the best course of action in a particular situation. It is the policy of the Corporation and its subsidiaries not to allow retaliation for reports of such conduct made in good faith. It is, at the same time, unacceptable to file a report knowing it is false.

The Corporation and its subsidiaries require honest and accurate recording and reporting of information. The Corporation’s and its subsidiaries’ accounting records are relied upon to produce reports for management, directors, managers, securityholders, governmental agencies and persons with whom the Corporation and its subsidiaries do business. All of the Corporation’s financial statements and the books, records and accounts on which they are based must appropriately reflect the Corporation’s and its subsidiaries’ activities and conform to applicable legal, accounting and auditing requirements and to the Corporation’s and its subsidiaries’ system of internal controls.

1. Confidential Complaint Procedures

Any employee with a good faith concern about any accounting or auditing matter or any other matter which such employee believes is in violation of the Code of Business Conduct and Ethics, including:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Corporation,
- fraud or deliberate error in the recording or maintaining of financial records of the Corporation and its subsidiaries,
- deficiencies in, or non-compliance with, the Corporation’s and its subsidiaries’ system of internal controls,
- misrepresentations or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Corporation and its subsidiaries, or
- deviations from full and fair reporting of the Corporation’s and its subsidiaries’ financial condition,

can report those concerns directly to the Chair of the Audit Committee of the Corporation on a confidential basis by e-mail (●) or by telephone (●).

Confidentiality of complaints received by the Chair of the Audit Committee will be maintained to the fullest extent possible, consistent with the need to conduct an appropriate review. When possible, the Chair of the Audit Committee will acknowledge receipt of a complaint, although it is not the intention to communicate to the person making the complaint the status of its review or resolution.

Upon receipt of a complaint, the Chair of the Audit Committee will determine whether the complaint relates to a questionable accounting or auditing matter. Any complaints that do so relate will be immediately brought to the attention, and reviewed under the direction, of the Audit Committee of the Corporation's Board of Directors. Prompt and appropriate corrective action will be taken when and as warranted in the judgement of the Audit Committee.

The Chair of the Audit Committee will maintain a log of all complaints that are received, tracking their receipt, investigation and resolution.

2. Protection of LXR Personnel

The Corporation and its subsidiaries will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any LXR Personnel in the terms and conditions of employment based upon any lawful actions with respect to good faith reporting of complaints as contemplated in these procedures.