

**ELEMENT NUTRITIONAL SCIENCES INC.
(THE "COMPANY")**

DISCLOSURE POLICY

Purpose

The Company is committed to a policy of full, true and plain public disclosure of all material information in a timely manner, in order to keep security holders and the investing public informed about the Company's operations.

This policy extends to the conduct of directors, officers, spokespersons and other employees of the Company, and all methods that the Company uses to communicate to the public, such as written statements made in the Company's annual and quarterly reports, news and earnings releases, letters to shareholders, speeches by senior management and information contained in the Company's Internet web site. It also covers oral statements made in group and individual meetings with financial analysts and investors, telephone calls with financial analysts and investors, interviews with the media and press conferences.

This policy statement outlines the Company's approach toward the determination and dissemination of material information, the circumstances under which the confidentiality of information will be maintained, and restrictions on employee trading. It also provides guidelines in order to achieve consistent disclosure practices across the Company.

Spokespersons

The spokespersons for the Company are the Chief Executive Officer, President and Chief Financial Officer. These spokespersons may, from time to time, designate others to speak on behalf of the Company or to respond to specific inquiries from the investment community or the media.

Employees other than the authorized spokespersons are not to respond to inquiries from the investment community or the media unless specifically asked to do so by an authorized spokesperson. All such queries should be referred to an authorized spokesperson.

The investor relations manager will be involved in scheduling and developing communications and presentations for all meetings with the investment community and the media.

If there is any doubt about the appropriateness of supplying information to an outside party, an employee should contact investor relations for advice.

Material Information

In securities law, the term "material information" means any information relating to the Company that significantly affects or would reasonably be expected to result in a significant change in the market price or value of any of the Company's securities.

Securities law and securities commission and stock exchange policies require immediate disclosure of all material information through news media.

In certain circumstances, Company officials may withhold information from public disclosure for legitimate business purposes. The information, if it constitutes material information, must still be

filed with Canadian securities regulators on a confidential basis and is reviewed by the Company every 10 days. The Company will only withhold information consistent with the circumstances outlined in Canadian securities laws and in such cases will take appropriate precautions to keep the information confidential.

Timing of and Procedure for Disclosure

All Company news releases including releases of material information will be managed by the investor relations department of the Company and by no other department.

The investor relations department will ensure that the Company's securities counsel first reviews all news releases where the subject matter has been determined to be material, in order to ensure that the Company's disclosure is in compliance with applicable securities laws and stock exchange requirements.

Once a decision is made that information is material and will not be the subject of a confidential filing, it must be disclosed immediately and broadly disseminated to the public. The Company uses a wire service to disseminate news releases. In addition, news releases will be faxed or e-mailed to parties who have expressed a desire to receive such releases directly.

The investor relations manager will email a copy of the release to the market surveillance group of the company's lead stock exchange, at least one-half hour before the planned news release time. In accordance with the stock exchanges' existing practices, the stock exchange will advise the Company and may provide direction regarding the timing of the release during or after market hours.

After public dissemination, all of the Company's disclosures will be monitored to ensure accurate media reporting and take corrective measures, if necessary.

When necessary, the Company will file a material change report with securities regulators.

Responding to Market Rumours

It is the Company's practice not to comment on market rumours or speculation, particularly where it is clear that the Company is not the source of the market rumour. If a stock exchange or a securities regulator requests the Company to make a statement in response to a market rumour, management of the Company will consider the matter and make a recommendation to the Chief Executive Officer as to the nature and content of any response.

Management will also consider an appropriate course of action where the Company or an employee of the Company is the apparent source of the rumour.

Communications with Financial Analysts and Investors

One of the most important functions of the Company's investor relations group is to act as spokesperson in providing financial analysts and investors with information about the Company.

Investor relations will also be responsible for preparing senior management for meetings with financial analysts and investors. Whenever possible, the investor relations manager will attend the meetings. If material non-public information is inadvertently disclosed at such a meeting, the Company will take immediate action to achieve broad public dissemination of the information.

If a Company employee other than the investor relations manager holds a one-on-one meeting with an outside party such as a financial analyst or investor, the investor relations manager will ascertain whether any new material information was disclosed during the discussion. If so, that information will be publicly disclosed immediately.

The Company will not provide confidential, proprietary or material non-public information in communications with financial analysts or investors. The Company will only disclose information that does not impair its own effectiveness. Any information disclosed will be factual and not speculative.

The Company will not discriminate among recipients of information. Under no circumstances will the Company bar a financial analyst from access to information, nor will the Company confirm or attempt to influence a financial analyst's opinions or conclusions. The Company will provide the same information that has been provided to financial analysts to individual investors when requested.

The Company will not review financial analysts' reports or models but it may confirm or correct publicly released historical information contained in analysts' reports.

In the month of an earnings release, prior to the release, the Company spokespersons will not provide guidance or forward-looking information or comments on matters potentially impacting earnings outlooks.

Forward-Looking Information

The Company will not provide forecasts of future earnings or other financial results. The Company may provide sufficient forward-looking information to the investing public to enable reasoned evaluations of the Company and its future performance prospects provided that it is not undisclosed material information, it does not deal with future earnings, and it has been prepared or reviewed by investor relations. Such information could include forecasts respecting volumes, expenses, capital expenditures, new projects, fiscal terms and market, commercial and technical considerations. Such information will be consistent with and complementary to information that has been otherwise provided via timely disclosure documents such as annual reports, news releases, interim reports, etc.

A forward-looking statement made in the Company's written documents will be identified as such and accompanied with meaningful cautionary language that warns investors that there is a risk that the statement could change materially. In the case of oral forward-looking statements, the statement will be identified as such and, if the cautionary language is not included in a previously released, readily available written document, it will immediately accompany the statement.

Earnings outlook information may be discussed in the necessary course of business with directors, officers and selected employees on a need-to-know basis. However, individuals involved need to be aware of the sensitivity of the information, the requirement to keep it confidential and the requirement not to trade in the Company securities with knowledge of it until the information has been publicly disclosed.

Company management will refrain from speaking to consolidated earnings outlooks or plans with the general employee population. Discussions with employees about the corporate plan and stewardship targets should be focused on operating components, e.g., volumes and costs,

which are in the group's direct control. In general group reviews, the Company earnings discussions should be limited to historic results already in the public domain.

Internet Website

The Company intends to create an investor information section on its website. Documents of interest to investors that are available in paper copy will be made available on the web site. These include the annual report, quarterly reports, annual information form, management proxy circular, the information for investors fact book and news releases. Investor relations is responsible for ensuring that the information in the investor section of the web site is up-to-date. News releases will be mounted on the web site as soon as possible after they are released to the wire service. Other documents and presentations will be placed on the web site as soon as possible after they are available.

Restrictions on Employee Trading

Securities laws provide that employees with access to material information are prohibited from trading in the Company's securities until the information has been fully disclosed and a reasonable period of time has passed for the information to be disseminated to the public.

From time to time, the Company advises its directors, and employees in certain positions ("insiders") not to trade in the Company's securities. These advisories are called "trading bans". Trading bans occur in connection with the directors' pending consideration of the financial statements of the Company (the unaudited financial statements for each quarter) and in connection with pending events that constitute material information about the business affairs of the Company.

The authority for imposing a trading ban rests with the Chief Executive Officer or his delegate.

The Corporate Secretary will notify the insiders of the imposition of the ban and its duration, if known. They will also be notified when the ban is lifted, if the duration was not stated at the outset. (The appropriate time to lift the ban will usually be at the close of business of the day after the day on which the news release has been issued, which is when the information is deemed to be generally known.)

The conflict-of-interest guidelines provide that employees who are not sure whether they should be trading in securities at any particular time may contact the Corporate Secretary for clearance to do so.

[Signature Page Follows]

I hereby acknowledge that I have read, understood and will comply with the above Disclosure Policy.

Name (please print)

Signature

Date

Approved by the Board of Directors on June _____, 2021.