



AURORA®

ENVIRONMENTAL, SOCIAL & GOVERNANCE (ESG) POLICY

1. Purpose and Scope

As a publicly listed cannabis company, Aurora Cannabis Inc. (“**Aurora**” or the “**Company**”) understands the importance of building environmental sustainability, social responsibility, and effective corporate governance into all aspects of the Company’s business. The overall objective of this ESG policy (the “**Policy**”) is to ensure that, as an organization, we work to understand the impact of our business activities on the broader community and the environment we operate. Our approach to ESG is intended to be thoughtful, allowing us to over time make improvements, specifically in those areas where we have the skills and ability to make an impact.

This Policy has been adopted by our Board of Directors (the “**Board**”) and applies to all of Aurora’s operations globally.

2. Oversight

The Board, through the Nominating and Corporate Governance Committee (the “**N&CGC**”), has oversight responsibility for ESG at Aurora. Reporting to the N&CGC, the Company has established an ESG management group (the “**ESG Committee**”) comprising members of management, representative of each key business area.

Through implementation of this Policy, the ESG Committee is mandated to:

1. Meet at least quarterly.
2. Engage with external ESG professionals for support and guidance, and share expert knowledge, as needed.
3. Where required, support internal efforts in coordination with third parties to identify the key ESG risks and opportunities across each key business area, and track progress of same.
4. Report on progress to the N&CGC at least quarterly, and coordinate ESG-related Board education initiatives for the N&CGC as requested.
5. Where requested, assist with ESG-related disclosures including in news releases, on our website, investor presentations and/or annual proxy circular.

3. Aurora’s ESG Objectives

Environmental Stewardship

We recognize the environmental impact of cannabis production, and seek to, over time, improve our operational impact on the environment. As we continue to evolve as an organization, we will:

- strive to consider the environmental impacts of new and existing projects, processes and procedures;
- ensure that pesticides and nutrients do not enter or affect the groundwater throughout our operations in accordance with Control Union Medical Cannabis Standard GAP (CUMCS) requirements;
- seek to establish and enhance the yield-to-inputs ratios of our primary inputs (including energy, water and growing materials);
- seek to reduce our waste and carbon outputs through re-use/recycling programs, waste reduction and education of internal stakeholders; and
- strive to engage key industry stakeholders - including vendors, peers, and standard-setters - on sustainability.

Social Responsibility

A deep commitment to social responsibility is core to who we are as a company. We strive to be an employer of choice to our workforce, as well as a valued partner to our communities. We will continue to:

- engage with our employees to provide a challenging, dynamic, inclusive and diverse work environment that supports their development, as well as promoting a good work-life balance that prioritizes their overall health and wellness;

- ensure our work environment is one where employees can bring their whole selves to work and which champions diversity, equity and inclusion - our employees and candidates for employment will not be discriminated against based on ethnicity, national or social origin, religion, age, disability, sexual orientation, gender identification or expression, political opinion, or any other status protected by law.
- value our roots and address the social inequities of cannabis prohibitions, which includes supporting those communities who have been disproportionately impacted, and having no discrimination against employees or candidates based on criminal records related to cannabis possession or use;
- support initiatives that benefit the environment, human welfare, education and the communities where we live and work; and
- support internationally recognized human rights principles that promote and protect human rights - Aurora is built on a fundamental respect for human rights and strives to uphold and protect these rights across our full value chain. We champion the human rights issues that are most critical to our business, and we strive to do business with like-minded suppliers who uphold similar standards and have similar policies to ours. We strictly prohibit any form of forced, bonded or illegal labor, including child labor, in any part of our operations, as well as modern forms of slavery and human trafficking.

Governance and Ethics

We view strong governance, ethical business practices and prudent risk management as being critical to achieving long-term value creation for shareholders and to driving sustainability. In fulfilling this objective, we will continue to:

- Maintain strong corporate governance practices through effective board stewardship, proactive risk management, and management accountability.

We have an effective and highly skilled Board with three committees: Audit, HR & Compensation and Nominating and Corporate Governance. We promote Board independence and embrace Board diversity in all its facets, including skills, experience, gender, ethnicity, race and sexual orientation, which is underpinned by implementation of our Board and Executive Diversity Policy. Our Board Mandate outlines key principles and rules to help our Board of Directors exercise its responsibilities and serve the interests of the Company and our shareholders. The Board and Executive Diversity Policy and Board Mandate can be found on our website at <https://www.auroramj.com/investors/corporate-governance/>.

Through the Audit Committee, the Board has the responsibility to ensure that an appropriate risk assessment process is in place to identify, assess and manage the principal risks of the Company's business and strategy. Aurora's Compliance, Risk and Assurance ("**CRA**") function has a mandate to provide senior management and the Audit Committee with value-added, independent, and objective assurance, advice and ongoing assessments regarding systems and practices of risk management, internal control and corporate governance that aide Aurora in meeting its strategic objectives. CRA undertakes systematic and disciplined evaluations and works with management and the Audit Committee to enact a system of governance that:

- enables effectiveness and efficiency of operations, including achievement of operational and financial goals, and safeguarding of assets against loss;
- supports creation, management and protection of information that is reliable, timely, transparent, to support internal and external financial and non-financial reporting, in a manner that meets regulatory requirements, professional standards, and internal policy;
- adheres to laws and regulations; and
- implements adequate internal controls and procedures are in place to support the above objectives, and controls are both monitored and functioning as intended.

Our Chief Executive Officer and Chief Financial Officer are directly accountable for the establishment and maintenance of the Company's disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR), as those terms are defined in National Instrument 52-109 - *Certification of Disclosure in Issuers' Annual and Interim Filings* and are required to certify on the design and the effectiveness of both on a quarterly basis.

- Maintain high ethical standards and executive leadership that promotes a culture of integrity.

Our Board and all employees, including executive leadership, conduct themselves in accordance with the highest moral and ethical standards, informed by our Code of Business Conduct and Ethics (the "**Code**"). We are committed to ensuring a fair workplace for our employees as well as partners with whom we do business. We have strict policies to protect against unlawful discrimination and harassment. We prohibit any form of bribery and coercion, and any attempt to use these methods as an incentive to win business from our company or suppliers.

- Maintain effective policies and reporting mechanisms to assist us in operating as a responsible business.

We have in place the following policies which are regularly reviewed and updated to ensure they are in compliance with applicable laws and regulations:

- The Code
- Anti-Bribery & Corruption Policy
- Whistleblower Policy
- Anti-Money Laundering Policy
- Discrimination & Harassment Policy

We also provide access to grievance mechanisms for internal and external stakeholders where concerns or breaches around human rights and our operating practices may be reported confidentially. Aurora has established a third-party independent anonymous hotline through NAVEX Global's EthicsPoint which is accessible from all countries through www.auroramj.ethicspoint.com or by telephone at 1-844-222-1726. For more information, please see our Whistleblower Policy.

4. Policy Review

As stated above, our approach to ESG is intended to be thoughtful, and as such, it is expected that our objectives will evolve and change over time as they fit within our broader strategy. While this Policy will be reviewed at least annually, it will be reviewed and amended from time-to-time, as required, to ensure it reflects our ESG goals and objectives, as deemed warranted by the EVP, General Counsel and Corporate Secretary as responsible officer.

5. Disclosure of Policy

This Policy will be published on the Company's website for public information. In addition, from time to time, the Company will publish information about its ESG initiatives in news releases, on its website, investor presentations and/or annual proxy circular.

6. Approval

This Policy was last approved by the Board on October 18, 2023.