

## Whistleblower Policy

THIS POLICY DESCRIBES THE POLICIES AND PROCEDURES FOR THE SUBMISSION OF COMPLAINTS OR CONCERNS REGARDING FINANCIAL STATEMENT DISCLOSURES, ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, OR AUDITING MATTERS

Section 301 of the Sarbanes-Oxley Act of 2002, Applicable Rules of the Securities Exchange Commission, and the listing standards of NASDAQ require the Audit Committee of MYnd Analytics, Inc. (“Company”) to establish formal procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by employees of the Company, of concerns regarding questionable accounting or auditing matters.

The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices. Accordingly, in order to facilitate the reporting of concerns and complaints, the Company’s Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including concerns regarding questionable accounting or auditing matters (collectively, “Accounting Matters”) and (2) the confidential, anonymous submission by employees of the Company of concerns regarding Accounting Matters.

PURPOSE TO ESTABLISH “WHISTLEBLOWER” PROCEDURES PURSUANT TO SECTION 301 OF THE SARBANES-OXLEY ACT OF 2002, SECTION 10 A OF THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED, RULE 10A-3 THEREUNDER, AND THE CHARTER OF THE AUDIT COMMITTEE OF THE COMPANY

### **POLICY**

1. Complaint Program. It is the policy of the Company to establish and maintain a complaint program to facilitate (1) the receipt, retention and treatment of complaints received by the Company regarding its accounting, internal accounting controls, auditing matters, or violation of the Company’s code of business conduct and ethics, and (2) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

2. Notice to Employees. If in furtherance of this policy, the Company shall disseminate to all employees a notice that advises employees of the Company’s Whistleblower Policy and Procedures. Notice shall be disseminated in a manner designed to reach all employees.

### **PROCEDURES**

1. Hotline. Employees with concerns regarding the matters described in the Policy section above may report their concerns and/or forward complaints to the Chair of the Audit Committee by calling the hotline at 949-207-6727.

2. Treatment of Complaint. Immediately upon receipt of a complaint, the Chair shall forward a copy of the complaint (or a description of the substance thereof) to the Audit Committee. If the complaint does not involve accounting, internal accounting controls, auditing matters, or violations of the Company’s code of business conduct and ethics, the complaint will be forwarded by the Audit Committee Chair to the Company’s general counsel to handle such complaint in a manner in which he or she deems appropriate. If the complaint does involve accounting, internal controls, auditing matters or violations of the Company’s code of ethics, it will be resolved, upon investigation, to the satisfaction of the Audit Committee.

3. Review Procedures. The Company will intervene as appropriate to review complaints and any impact in the Company's financial statements and public reports. Such meetings to review complaints will be held without Company or outside auditor personnel present unless requested by the Audit Committee.

4. Investigation. One or more members of the Audit Committee or the Company's general counsel may be delegated the authority to investigate the complaint. In conducting any such investigation, the Audit Committee or its designee shall maintain the confidentiality of any party making a complaint or submission on a confidential basis, to the fullest extent required by applicable law. Delegation decisions will be made on a case-by-case basis, depending on the nature and significance of the complaint and the need to maintain confidentiality and anonymity.

5. Records. The proceedings of the Audit Committee and investigation and resolution of complaints will be documented and must be retained for an appropriate period in accordance with legal requirements. All records will be treated as confidential information.

6. Legal Privilege. To the fullest extent appropriate and practicable, consistent with the need to conduct an adequate review, the Audit Committee shall involve in-house counsel or outside counsel in such investigation in order to maintain, to the extent possible, client-attorney work product and other legal privilege with respect to any documents or other materials received or prepared in connection with the investigation of any complaint.

7. Periodic Review of Status. The status of all materials pending complaints will be reviewed at each regularly scheduled Audit Committee meeting. For record keeping purposes, within ten (10) days following the end of each fiscal quarter, the Chair shall forward to the Company's general counsel or Director of Human Resources, a list of each complaint forwarded or received by the Chair. The confidentiality of this shall be protected.

8. Anti-Retaliation Laws. If the identity of the of the employee making the complaint or assisting in the investigation of the complaint is known, the Audit Committee will monitor any disciplinary action against the employee to determine whether it could subject the company to anti-retaliation liability pursuant to Sections 806 or 1107 of the Sarbanes-Oxley Act of 2002. The Company and its officers, employees, and agents shall not discharge, demote, suspend, threaten, harass, or in any manner discriminate against any employee in the terms and conditions of his or her employment based on lawful actions of such employee with respect to good faith reporting or investigation of complaints regarding the Company's accounting and/or auditing matters or as otherwise specified in Section 806 of the Sarbanes-Oxley Act of 2002. In addition, the Company will observe the anti-retaliation requirements of Section 1107 of the Sarbanes-Oxley Act of 2002, which establish penalties for retaliation against any person who provides truthful information to a law enforcement officer regarding any federal offense.

The Audit Committee will review the "Whistleblower" procedures annually and make modifications if required or appropriate.

## **ADMINISTRATION**

The Audit Committee has responsibility for administration of this policy.

Effective: March 13, 2018