

MIND CURE HEALTH INC.
(the "Corporation")

WHISTLEBLOWER POLICY

General

Our Code of Business Conduct and Ethics (the "**Code**") requires our directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Corporation, or any of its subsidiaries, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to comply with the Code and to report suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer or employee who, in good faith, reports a violation of the Code shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Corporation rather than seeking resolution outside the Corporation.

Reporting Violations

The Code addresses the Corporation's open door policy and suggests that employees share their questions, concerns, suggestions or reports with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code to the Corporation's Audit Committee Chair, who has specific and exclusive responsibility to investigate all reported violations.

For allegations of fraud, securities law, or human rights concerns, or when you are not satisfied or uncomfortable with following the Corporation's open door policy, individuals should contact the Corporation's Audit Committee Chair directly, using one of the contact methods below.

Audit Committee Chair

The Corporation's Audit Committee Chair is responsible for investigating and resolving all reports and allegations concerning violations of the Code and, at his discretion, shall advise the President and CEO, the CFO and/or the Audit Committee. The Corporation's Audit Committee Chair has direct access to the Board of Directors and is required to report to the Audit Committee at least annually on such compliance activity. At each quarterly and year-end meeting, the Audit Committee Chair shall provide the Board of Directors with an update as to the status of any whistleblower reports. The Corporation's Audit Committee Chair can be reached by email to: whistleblower@mindcure.com . If you are not

comfortable with Audit Committee Chair, or he is unavailable, you may send your concern in writing addressed as follows:

Chief Financial Officer – Confidential
Mind Cure Health Inc.
#170, 422 Richards Street
Vancouver, BC V6B 2Z4

Accounting and Auditing Matters

The Audit Committee of the Board of Directors shall address all reported concerns or allegations regarding corporate accounting practices, internal controls or auditing. The Audit Committee Chair shall work with the Audit Committee until the matter is resolved.

Retention of Records

The Audit Committee shall retain all records relating to any legal or accounting matter or report of a retaliatory act and to the investigation of any such report for a period judged to be appropriate based upon the merits of the submission. The types of records to be retained by the Audit Committee shall include records of all steps taken in connection with the investigation and the results of any such investigation.

Acting in Good Faith

Anyone filing a report concerning a suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Reports of suspected violations may be submitted on a confidential basis by the complainant, or may be submitted anonymously. Reports of suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

All reports will be taken seriously. The Audit Committee Chair will notify the sender and acknowledge receipt of the suspected violation within fifteen business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Review of Policy

The Audit Committee will review and evaluate this Whistleblower Policy on a periodic basis to determine whether the Whistleblower Policy is effective in providing a confidential and anonymous procedure to report violations or complaints regarding legal or accounting matters.

Queries

If you have any questions about how this Whistleblower Policy should be followed in a particular case, please contact the Audit Committee Chairman.

Publication of the Policy on Website

This Whistleblower Policy will be posted on the Corporation's website at: www.mindcure.com.

Dated: June 1, 2021

Approved by: Audit Committee
Board of Directors