

Q/C TECHNOLOGIES, INC.

WHISTLEBLOWER POLICY

1. General

The Code of Business Conduct and Ethics (the “**Code**”) of Q/C Technologies, Inc. (the “**Company**”) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Company must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This Whistleblower Policy (the “**Policy**”) is adopted to encourage employees, officers and directors to bring forward ethical and legal violations and/or reasonable belief that ethical and legal violations have occurred (“**Whistleblower Complaints**”) to the Risk and Disclosure Committee (the “**Risk Committee**”) of the Company, so that that action may be taken, if necessary, to address the problem.

2. Reporting Responsibility

It is the responsibility of all directors, officers and employees to comply with all applicable laws and regulations and the Code and to report ethical or legal violations or suspected violations of the law or the Code, including those violations relating to accounting, internal controls and auditing matters, in accordance with this Policy.

3. No Retaliation

No director, officer or employee who in good faith reports a violation or suspected violation of law or the Code shall suffer harassment, retaliation or adverse employment consequence. Any individual who retaliates against another individual who has reported a violation or suspected violation in good faith is subject to discipline, up to and including termination of employment or other position with the Company. This Policy is intended to encourage and enable, but does not require, directors, officers and employees to raise serious concerns within the Company prior to seeking resolution outside the Company.

If an employee is subject to an adverse employment decision as a result of whistleblowing, the employee may file a complaint with the Department of Labor within 90 days of the alleged violation (a failure to report such claims within the 90-day window does not foreclose any other available legal remedy).

4. Reporting Violations

The Code addresses the Company’s open-door policy and encourages directors, officers and employees to share their questions, concerns, suggestions or complaints with an individual or department who can address them properly. In most cases, an individual’s supervisor or manager (or an individual acting in a supervisory or managerial role with respect to such individual) is in the best position to address an area of concern. However, if an individual is not comfortable speaking with a supervisor or manager, or is not satisfied with a supervisor’s or manager’s response, such individual is encouraged to speak with anyone in management whom such individual is comfortable approaching. Supervisors and managers (or someone acting in a supervisory or managerial role), directors and officers are required to direct any reports of violations and suspected violations of the law or the Code which they receive from other employees to the Company’s Risk Committee, who has specific and exclusive internal responsibility to investigate all reports of violations or suspected violations. For suspected fraud, or when an individual is not satisfied or is uncomfortable with approaching a supervisor, manager or other individual listed above, a member of the Risk Committee may be contacted directly. Reports of violations or suspected violations

of the law or the Code by any individual, if reported internally, should be in writing, marked confidential and addressed to the Risk Committee.

Individuals may also contact the Company's toll-free Corporate Compliance/Whistleblower Hotline, which is administered through a third party and allows for anonymous and confidential reporting. Use the following contact information to report any questions, concerns, suggestions or complaints regarding violations or suspected violations of the law, the Policy or the Code via the Corporate Compliance/Whistleblower Hotline through Corporate Compliance Partners:

- Phone: 877-235-7006
- Fax: 877-685-2647
- Internet: www.corporatecompliancepartners.com/qctech
- E-mail: qctechologies@client.answernet.com

This is a confidential, anonymous process. However, at the end of the reporting process via the Corporate Compliance/Whistleblower Hotline, individuals will be asked for, but are under no obligation to provide, their contact information. If an individual does provide contact information, only Corporate Compliance Partners will have access to this information and only Corporate Compliance Partners will contact the individual, should additional information be needed to address the matter reported. After this process is completed, Corporate Compliance Partners will forward a confidential report of the matter to the Risk Committee.

5. No Interference

Nothing in this Policy prohibits a director, officer or employee from reporting possible violations of federal law or regulation to any governmental agency or entity, including, but not limited to, the Department of Justice, the Securities and Exchange Commission, Congress, and any agency Inspector General, or making other disclosures that are protected under the whistleblower provisions of federal law or regulation. Reporting directors, officers or employees do not need the prior authorization of the Company to make any such reports or disclosures, and they are not required to notify the Company that they have made such reports or disclosures. In addition, if a reporting director, officer or employee brings his or her complaint to an outside regulator or other governmental agency or entity, he or she will be protected by the terms of this Policy just as if he or she directed the Whistleblower Complaint to the Risk Committee.

6. Confidential Disclosure of Trade Secrets

An individual shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that is made (i) in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal. An individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to the attorney of the individual and use the trade secret information in the court proceeding, if the individual files any document containing the trade secret under seal and does not disclose the trade secret, except pursuant to court order.

7. Role of Risk Committee

The Company has established a Risk Committee empowered to enforce this Policy. The Risk Committee

will report to the Board of Directors at least once each year regarding the general effectiveness of the Code, the Company's controls and reporting procedures and the Company's business conduct. The Company's Risk Committee is responsible for investigating all reported complaints and allegations concerning violations of the law or the Code and, at his or her discretion, shall advise the Board of Directors of the Company.

If an individual is uncertain whether a particular activity or relationship is improper under the Code or requires a waiver of the Code, the individual should disclose it to the Risk Committee, who will determine whether a waiver of the Code is required. If a waiver is required, the Board of Directors will determine whether a waiver will be granted and any disclosures that must be made to stockholders. The individual may be required to agree to conditions before a waiver or a continuing waiver is granted.

8. Accounting and Auditing Matters

The Risk Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. If appropriate at the Risk Committee's sole discretion, the Chief Financial Officer may be notified of any Whistleblower Complaint and may be asked to assist the Risk Committee until the matter is resolved.

9. Acting in Good Faith

Anyone reporting a complaint concerning a violation or suspected violation of the law or the Code must act in good faith and have reasonable grounds for believing the information reported indicates a violation of the law or the Code. The making of any allegation that proves to be both (i) unsubstantiated and (ii) made with knowledge of its falsity or in reckless disregard for its truth or falsity will be viewed as a serious disciplinary offense, and the individual making such an allegation is subject to appropriate corrective action (for example, termination of employment or position and/or referral to law enforcement for potential prosecution, if such offense is illegal and warrants such action).

10. Confidentiality and Anonymity

Violations or suspected violations may be submitted on a confidential or anonymous basis by the complainant and shall be handled by the Risk Committee to the extent that the complainant requests that it be handled anonymously and in confidence. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

11. Handling of Reported Violations

Within ten (10) business days of receiving notice of a violation or suspected violation, the Risk Committee shall provide to the original reporting person a confidential acknowledgement of the receipt of such notice unless the notice was provided anonymously.

Complaints submitted under this Policy will be reviewed and discussed at the regularly scheduled Risk Committee meetings. The Chairperson of the Risk Committee may call a special meeting of the Risk Committee if he or she believes that a submitted complaint requires immediate attention. Upon concluding its review or investigation of such a complaint, the Risk Committee shall prepare a written report regarding the nature of the complaint, the review or investigation process and its recommendations. The Risk Committee shall submit its report to the Chairman of the Board of Directors.

In addition, the Risk Committee will evaluate not less than once each fiscal quarter to evaluate whether any disclosure is required with respect to such complaint in the Company's filings with the SEC. In addition, the Risk Committee will promptly notify the Chairman of the Board of Directors and, if relevant, of any development with respect to a pending complaint that may be material to the Company.

The Executive Chairman of the Company will take corrective and disciplinary actions, if appropriate, based on the findings of the investigations, which actions may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit salary increase, bonus or stock options, suspension without pay or termination of employment and any other actions in accordance with the Code. The Board of Directors shall decide on corrective and disciplinary action with respect to the Executive Chairman, if necessary.

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