NEXALIN TECHNOLOGY, INC.

WHISTLEBLOWER PROTECTION POLICY

Federal laws prohibit retaliatory action by public companies against their employees who take certain lawful actions when they suspect wrongdoing on the part of their employer. It is Company policy to comply with all applicable laws that protect employees against unlawful discrimination or retaliation by their employer as a result of their lawfully reporting information regarding, or their participating in, investigations involving alleged corporate fraud or other alleged violations by the Company or its agents of federal or state law. The Company will not permit any negative or adverse actions to be taken against any Associate who in good faith reports a possible violation of this Code of Ethics, including any concerns regarding questionable accounting or auditing matters, even if the report is mistaken, or against any employee who assists in the investigation of a reported violation. Retaliation in any form will not be tolerated. Any act of alleged retaliation should be reported immediately to the Compliance Officer or the Board of Directors and will be promptly investigated. The Board of Directors has adopted this Whistleblower Protection Policy to reflect this policy.

In furtherance of the Company's obligations under federal law and other applicable laws and regulations, neither the Company nor any of our officers, employees, contractors, subcontractors or agents, may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee because of any lawful act done by the employee to:

(a) provide information to or otherwise assist in an investigation by a federal regulatory or law enforcement agency, any member of Congress or committee of Congress, or any person with supervisory authority over the employee (or such other person working for the Company who has the authority to investigate, discover or terminate an employee), where such information or investigation relates to any conduct that the employee reasonably believes constitutes a violation of federal mail fraud, wire fraud, bank fraud or securities fraud laws, any Securities and Exchange Commission (the "SEC") rule or regulation, or any other federal law relating to fraud against shareholders; or

(b) file, testify, participate in, or otherwise assist in a proceeding relating to alleged violations of any of the federal fraud or securities laws described in (a) above.

Employees, consultants, officers and directors, are expected to cooperate and be forthcoming with information during an internal or regulatory investigation of misconduct. Any employee, consultant, officer or director may submit a good faith concern regarding questionable accounting or auditing matters without fear of dismissal or retaliation of any kind. In order to facilitate a complete investigation, employees, consultants, directors and officers should be prepared to provide as many details as possible, including a description of the questionable practice or behavior, the names of any persons involved, the names of possible witnesses, dates, times, places and any other available details. The Company encourages all employees and consultants with complaints or concerns to come forward with information and prohibits retaliation against employees and consultants raising concerns. Nonetheless, if an employee or consultant feels more comfortable doing so, reports may be made confidentially and/or anonymously to the Compliance Officer or to the Board of Directors.

In addition to reporting concerns directly to the Compliance Officer or the Board of Directors, the Company provides multiple independent reporting options through its third-party whistleblower service, Fulcrum Inquiry. These channels allow individuals to report concerns confidentially or anonymously. Reports may be submitted using any of the following methods:

1. Dedicated telephone Line:
   Individuals may call 213-270-9991, which is answered by professional personnel during normal business hours, from 9:00 a.m. to 5:00 p.m. Pacific Time. Outside these hours, as well as during holidays, calls will be answered by an automated voicemail system.

2. Web-Based Reporting Form:
   Concerns may be submitted online through a secure reporting portal at www.fulcrum.com/nexalin.

3. Email:
   Reports may be sent via email to whistle@fulcrum.com, with the subject line "Nexalin".

4. U.S. Mail:
   Written reports may be mailed to:
   Fulcrum Inquiry re: Nexalin
   12121 Wilshire Boulevard, Suite 810
   Los Angeles, CA 90025

5. Fax:
   Concerns may be submitted via fax to 213-891-1300, addressed to Fulcrum Inquiry – Nexalin Whistleblower.

All reports submitted through Fulcrum Inquiry will be promptly documented and forwarded to the Compliance Officer and/or the Board of Directors for review and appropriate investigation. Reports made through these channels will be handled in accordance with this Whistleblower Protection Policy. The Company strictly prohibits any form of retaliation against any individual who makes a good faith report or participates in an investigation.