

WELL Health Technologies Corp.
(the “Company”)

May 1, 2022

CHARTER OF THE AUDIT COMMITTEE
(the “Committee”)

1. Purposes and Responsibilities

The Committee shall assist the board of directors of the Company (the “Board”) in fulfilling its responsibility for oversight of the Company's financial accounting and reporting, the system of internal controls established by management, and the adequacy of internal and independent auditing relative to these activities.

2. Authority to Retain Experts

The Committee shall have the authority to retain outside counsel or other experts as necessary to assist the Committee in fulfilling its responsibilities.

3. Reporting

The Committee shall report to the Board.

4. Appointment and Composition

The Committee and its chair shall be appointed by the Board. The chair shall be a member of the Committee (the “Chair”).

The Committee shall consist of at least three directors, a majority of whom are independent (as that term is used in National Instrument 52-110), that is, who are independent of management and are free from any interest and any business or other relationship which could, or might reasonably be perceived to, materially interfere with their ability to act with a view to the best interests of the Company, other than interests and relationships arising from shareholding.

Each of the members of the Committee shall have a working familiarity with basic finance and accounting practices, and shall have experience with reviewing and approving public company financial statements, either as part of management or as a member of a public company’s audit committee.

5. Duties

The Committee shall:

- (a) provide for an open avenue of communications between the independent auditors, management and the Board and, at least once annually, meet with the independent auditors independently of management;
- (b) review the qualifications and evaluate the performance of the independent auditors and make recommendations to the Board regarding the selection, fee arrangements, appointment or termination of the independent auditors. The independent auditors shall be ultimately accountable to the Board and the Committee, as representatives of the shareholders.;
- (c) receive on an annual basis a formal written statement from the independent auditors that they are in fact independent and discuss with the auditors any relationships that may

impact the auditor's independence and recommend to the Board any actions necessary to oversee the auditor's independence;

- (d) review and approve the independent auditors' annual engagement letter;
- (e) review with the independent auditors (i) the proposed scope of their examination with emphasis on accounting and financial areas where the Committee, the independent auditors or management believe special attention should be directed, (ii) the results of their audit, including their letter of recommendations for management (iii) their evaluation of the adequacy of the Company's system of internal controls, (iv) significant areas of disagreement, if any, with management, (v) cooperation received from management in the conduct of the audit, and (vi) significant accounting, reporting, regulatory or industry developments affecting the Company;
- (f) discuss with management and the independent auditors any issues regarding significant business risks or exposures and assess the steps management has taken to minimize such risk;
- (g) review with management and the independent auditors the Company's unaudited quarterly financial statements and the Company's audited annual financial statements and make a recommendation to the Board as to approval thereof;
- (h) in reviewing the quarterly and annual financial statements, include a review of estimates, reserves, accruals, write downs, judgmental areas, audit adjustments, difficulties encountered in performing any audit, and such other review as may be appropriate; and
- (i) perform such other functions as assigned by law, the Company's bylaws or as the Board deems necessary and appropriate.

6. Committee Meetings and Board Reporting

Meetings will be held as required, but not less than quarterly. Minutes will be recorded and reports of Committee meetings will be presented at the next regularly scheduled Board meeting.

7. Committee Charter Review and Approval

This Audit Committee Charter shall be reviewed, reassessed and approved by the Board annually.

8. Whistleblower Policy

The Committee shall establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential, anonymous submission by the Company's employees of concerns regarding questionable accounting or auditing matters, or other matters of concern, related to the policies of the Company as set out in the attached Schedule "A".

SCHEDULE “A”
To the Audit Committee Charter

***Procedures for the Submission of Complaints or Concerns Regarding
Accounting, Internal Accounting Controls, Auditing Matters***

The Audit Committee of the Board of Directors of WELL Health Technologies Corp. (the “**Company**”) has established 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 submission by employees of the Company and others, on a confidential and anonymous basis, of concerns regarding questionable accounting or auditing matters.

In accordance with National Instrument 52-110, the Audit Committee has adopted the following procedures:

1. The Company shall promptly forward to the Audit Committee any complaints that it has received regarding financial statement disclosures, accounting, internal accounting controls or auditing matters.
2. Any employee of the Company may submit, on a confidential, anonymous basis if the employee so desires, any concerns (the “**concern**”) regarding financial statement disclosures, accounting, internal accounting controls or auditing matters, or other matters of concern, related to the policies of the Company. All such concerns shall be set forth in writing and forwarded in a sealed envelope to the Chair of the Audit Committee, in care of the Company’s Chair at:

WELL Health Technologies Corp.
#550 – 375 Water Street
Vancouver, BC V6B 5C6
Attention:
Email: Hamed.Shahbazi@Well.Company

If an employee would like to discuss the concern with a member of the Audit Committee, the employee should indicate this in the submission and include a telephone number at which he or she might be contacted if the Audit Committee deems it appropriate.

3. Following the receipt of any concern submitted hereunder (the “**submission**”), the Audit Committee will investigate each matter so reported and take such steps, actions or institute such procedures as the Audit Committee deems appropriate.
4. The Audit Committee may enlist employees of the Company and/or outside legal, accounting, or other advisors, as appropriate, to conduct any investigation of the submission and such other outside advisors shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.
5. The Board of Directors stands behind this policy and guarantees that no retaliation of any kind will be taken or permitted to be taken against employees with respect to any submission made in good faith.
6. The Audit Committee shall retain the submission and the documentation related thereto as part of the records of the Audit Committee.

AUDIT COMMITTEE
WELL Health Technologies Corp.