

OPTIMIZERX CORPORATION

WHISTLEBLOWER POLICY

The Audit Committee of the Board of Directors (the “Board”) of OptimizeRx Corporation (together with its subsidiaries, the “Company”) has established the following procedures for the receipt, retention, investigation and treatment of complaints and concerns regarding accounting, internal accounting controls, auditing, other legal and regulatory matters and retaliatory acts.

A. Scope of Matters Covered by the Policy

1. The procedures set forth in this policy relate to complaints and concerns of employees, stockholders and other interested parties (each referred to in this policy as a “Complainant”), of the Company and its subsidiaries (“Reports”) regarding:

(a) accounting, internal accounting controls or auditing matters (an “Accounting Allegation”), including, without limitation:

i. fraud or deliberate error in the preparation, review or audit of financial statements of the Company;

ii. fraud or deliberate error in the recording and maintaining of the Company’s financial records;

iii. deficiencies in, or non-compliance with, the Company’s internal control over financial reporting;

iv. misrepresentation or false statements regarding a matter contained in the Company’s financial records, financial statements, audit reports or any filings made with the Securities and Exchange Commission (including periodic or current reports);

v. deviation from full and fair reporting of the Company’s financial condition and results;

vi. substantial variation in the Company’s financial reporting methodology from prior practice or from generally accepted accounting principles without adequate public disclosure;

vii. issues affecting the independence of the Company’s independent registered public accounting firm;

viii. falsification, concealment or inappropriate destruction of corporate or financial records; or

ix. theft, fraud or other misappropriation of Company assets;

(b) possible non-compliance with applicable legal and regulatory requirements, the Company’s Code of Business Conduct and Ethics, the Company’s Employee Handbook or other Company policies (each, a “Legal Allegation”); and

(c) alleged retaliation against someone who makes, in good faith, reports or participates in an investigation regarding Accounting Allegations or Legal Allegations (a “Retaliatory Act”).

2. In the discretion of the Audit Committee, certain responsibilities of the Audit Committee created by these procedures may be delegated to the chairperson of the Audit Committee, to a subcommittee of the Audit Committee, or to the General Counsel.

B. Procedures for Making Complaints

1. In addition to any other avenue available, any Complainant may, in his or her sole discretion, report (each, a “Report”) any Accounting Allegation, Legal Allegation or Retaliatory Act in the following manner:

(a) in writing to the Chairman of the Audit Committee, c/o General Counsel, OptimizeRx Corporation, 400 Water Street, Suite 200, Rochester, MI 48307;

(b) email to whistleblowerhotline@OptimizeRx.com; or

(c) online by going to the following link: <https://www.whistleblowerservices.com/OPRX>

The email hotline and website link are monitored by the Company’s General Counsel.

2. Reports should be factual, rather than speculative or conclusory, and should contain as much specific information as possible to allow for proper assessment. In addition, all Reports should contain sufficient corroborating information to support the commencement of an investigation. For example, the names of individuals suspected of violations, the relevant facts of the violations, how the Complainant became aware of the violations, any steps previously taken by the Complainant, who may be harmed or affected by the violations, and, to the extent possible, an estimate of the misreporting or losses to the Company as a result of the violations.

3. Complainants are able to submit Reports on an anonymous basis and are not required to divulge their name.

C. Treatment of Reports Received

1. All Reports will be reviewed by the General Counsel or his or her designee.

2. The General Counsel will promptly forward to the Audit Committee any Report (i) involving the Chief Executive Officer, the Chief Financial Officer, the Principal Accounting Officer, the Controller or persons performing similar functions, (ii) involving any other member of the executive management team not listed in clause C.2.(i) above, (iii) pertaining to accounting, financial reporting, financial statements, internal control over financial reporting or auditing matters, or (iv) any violation of laws or regulations that could have a material adverse effect on the Company’s reputation or financial statements (each, a “Forwarded Report”).

3. The General Counsel will promptly determine whether to commence an investigation of each Report other than a Forwarded Report (each, a “Retained Report”).

(a) The General Counsel may, in his/her reasonable discretion, determine not to commence an investigation if the Retained Report contains only unspecified or broad allegations of wrongdoing without appropriate informational support or if the Retained Report is not credible. This decision may, to the extent deemed appropriate by the General Counsel, be made known to the Complainant who submitted the Report.

(b) If the General Counsel determines that an investigation must be conducted regarding a Retained Report, the General Counsel will promptly commence the investigation.

(c) The General Counsel may engage independent accountants, counsel or other experts to assist in the investigation of Retained Reports and analysis of results, if necessary or appropriate.

(d) The General Counsel shall also promptly investigate Forwarded Reports as requested by the Audit Committee under clause D.4 below.

(e) Investigations will be kept confidential to the extent possible consistent with the need to conduct a thorough investigation and to resolve the concern.

D. Treatment of Forwarded Reports

1. All Forwarded Reports must promptly undergo a review by the Audit Committee. In addition, it is expected that the Audit Committee will promptly notify the General Counsel of any reports directly received by any member of the Audit Committee, unless the General Counsel is a subject of such a report.

2. The Audit Committee, in consultation with the General Counsel where applicable, may determine not to commence an investigation if a Report contains only unspecified or broad allegations of wrongdoing without appropriate informational support or the Report is not credible. This decision may, to the extent deemed appropriate by the Audit Committee, be made known to the Complainant who submitted the Report.

3. If the Audit Committee, in consultation with the General Counsel where applicable, determines that an investigation should be conducted, the Audit Committee, in consultation with the General Counsel where applicable, shall determine an appropriate investigation plan. The General Counsel shall participate in all such investigations, unless the General Counsel is a subject of such investigation, in which case the Audit Committee will investigate the Report.

4. If the Audit Committee, in consultation with the General Counsel where applicable, determines that the General Counsel should investigate the Report, the General Counsel shall thereafter promptly investigate the Report and the General Counsel shall report the results of the investigation to the Audit Committee.

5. If the Audit Committee conducts the investigation, it may engage independent accountants, counsel or other experts to assist in the investigation of Reports and analysis of results.

6. Investigations will be kept confidential to the extent possible consistent with the need to conduct a thorough investigation and to resolve the concern.

E. Results of Investigation

1. At each of its regularly scheduled quarterly meetings, or more frequently as deemed necessary or appropriate, the Audit Committee shall review the material developments, findings and conclusions of all outstanding Reports (including those Retained Reports that the General Counsel decided not to investigate) since the Audit Committee's prior meeting.

2. Upon completion of the investigation of a Report, the Audit Committee, the General Counsel or such other member of management, as the case may be, will take, or will direct the taking of, such prompt and appropriate corrective action, if any, as in its/his/her judgment is deemed warranted, including, if applicable, referral for criminal prosecution. The Audit Committee or the General Counsel, as the case may be, may contact, to the extent appropriate, each Complainant who files a Report to inform him or her of the results of the investigation and what, if any, corrective action was taken.

F. Protection of Whistleblowers

1. Neither the Company, the Audit Committee nor any director, officer, authorized representative or agent of the Company will discharge, demote, suspend, threaten, harass or in any other manner discriminate or retaliate, directly or indirectly, against any person who, in good faith, makes a Report to or otherwise assists the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, in investigating a Report, even if the facts alleged are not confirmed by subsequent investigation. However, if, after investigation, a Report made by an employee is found to be without substance and to have been made for malicious or frivolous reasons, such employee could be subject to disciplinary action, up to, and including, termination of employment.

2. Unless necessary to conduct an adequate investigation or compelled by judicial or other legal process, neither the Company, the Audit Committee nor any director, officer, authorized representative or agent of the Company shall (i) reveal the identity of any person who makes a Report and asks that his or her identity remain confidential, or (ii) make any effort, or tolerate any effort made by any other person or group, to ascertain the identity of any person who makes a Report anonymously.

3. This policy is intended to create an environment where employees can act without fear of reprisal or retaliation. Any employee who is found to have engaged in retaliation against any employee who has exercised his or her rights under this policy or under applicable laws will be subject to appropriate remedial action, up to and including possible termination of employment. In addition, those individuals who violate applicable law may also be subject to civil and criminal penalties.

G. Records

1. The General Counsel shall maintain a log of all records relating to all Reports, tracking their receipt, investigation and resolution and the response to the person making the Report, if any, which log shall be maintained in accordance with the Company's record retention policies and practices.

Approved and adopted: June 22, 2021