

Mawson Infrastructure Group Inc. Audit Committee Whistleblower Procedures

Reports regarding Specific Complaints

1. The Audit Committee (the “Committee”) of the Board of Directors of Mawson Infrastructure Group Inc. (the “Company”) shall receive, retain, investigate and act on complaints and concerns (“Reports”) regarding:
 - (a) questionable activities, practices or policies relating to accounting matters, audits of financial statements or internal control over financial reporting, including those regarding the circumvention or attempted circumvention of internal control over financial reporting or that would otherwise constitute a violation of the Company’s accounting policies (each, an “Accounting Complaint”);
 - (b) compliance with legal and regulatory requirements, including without limitation, a report of the Company’s attorney regarding a “material violation” pursuant to the regulations under the Sarbanes-Oxley Act of 2002 and violation of the Company’s policies, such as the Code of Ethics (each, a “Legal Complaint” and together with an Accounting Complaint, “Complaints”); and
 - (c) retaliation against employees who make Complaints (each, a “Retaliatory Act”).
2. In the discretion of the Committee and its Chairman, any responsibilities of the Committee created by these procedures may be delegated to the Chairman of the Committee.

Procedures for Receiving Reports

Each Report received by the Committee, whether forwarded to the Committee by management or made directly to the Committee, whether openly, confidentially or anonymously, shall be reviewed by the Committee, who may, in its discretion, consult with any member of management, the Company’s advisers and/or advisers engaged for this purpose. The Committee shall then determine whether or not an investigation is warranted and, if so, whether the Committee itself or management should investigate the Report, taking into account the specific circumstances and nature of the Report.

If the Committee determines that management should investigate the Report, the Committee will notify the Company’ chief legal officer and/or chief executive officer, of that conclusion. Management shall thereafter promptly investigate the Report and shall report the results of its investigation to the Committee. Management shall be free in its discretion to engage the Company’s outside counsel and/or outside auditors and/or special counsel, accountants and/or other experts to assist in the investigation and in the analysis of results.

If the Committee determines that it should investigate the Report, the Committee shall

determine what professional assistance, if any, it needs in order to conduct the investigation. The Committee shall be free in its discretion to engage the Company's outside counsel and/or outside auditors and/or special counsel, accountants and/or other experts to assist in the investigation and in the analysis of results.

Who Should Investigate a Report

In determining whether management or the Committee should investigate a Report, the Committee shall consider, among any other factors that are appropriate under the circumstances, the following:

1. *Who is the alleged wrongdoer?* If an executive officer, senior financial officer or other high management official is alleged to have engaged in wrongdoing, that factor alone may militate in favor of the Committee conducting the investigation.
2. *How serious is the alleged wrongdoing?* The more serious the alleged wrongdoing, the more appropriate that the Committee should undertake the investigation. If the alleged wrongdoing would constitute a crime involving the integrity of the financial statements of the Company, that factor alone may militate in favor of the Committee conducting the investigation.
3. *How credible is the allegation of wrongdoing?* The more credible the allegation, the more appropriate that the Committee should undertake the investigation. In assessing credibility, the Committee should consider all facts surrounding the allegation, including but not limited to whether similar allegations have been made in the press or by analysts.
4. Is this a Legal Complaint made by the Company's attorney pursuant to the regulations under the Sarbanes-Oxley Act of 2002? If so, then the Committee should be the one to conduct the investigation.

Protection of Whistleblowers

Consistent with the policies of the Company, the Committee shall not retaliate, and shall not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who, in good faith, makes a Complaint, reports a Retaliatory Act or provides assistance to the Committee, management or any other person or group, including any governmental, regulatory, or law enforcement body, investigating a Report. The Committee shall not, unless compelled by judicial or other legal process, reveal the identify of any person who makes a Complaint or reports a Retaliatory Act and who asks that his or her identity as the person who made such Report remain confidential and shall not 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.

Records

The Committee shall retain for a period of seven years all records relating to any Complaint or report of a Retaliatory Act and to any investigation of any such report.

Procedures for Making Complaints

The Committee shall ensure that appropriate contact information and instructions for making Reports (and, with respect to Reports made by employees, instructions for making such Reports on a confidential and anonymous basis) is made available, whether by a specific notice, a provision in the Company's Code of Ethics or otherwise.