

Whistleblower Policy for Reporting Violations, Complaints or Concerns

I. Policy Statement

BTCS Inc. (the “Company”) has established a Code of Ethics (the “Guidelines”) to help our employees comply with the law and regulations applicable to our business and to maintain the highest standards of ethical conduct. This Whistleblower Policy for Reporting Violations, Complaints or Concerns (this “Policy”) is meant to supplement the Guidelines by encouraging employees to report any suspected violations or concerns as to compliance with laws, regulations, the Guidelines or other Company policies, or any complaints or concerns regarding the Company’s accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

II. Obligation to Report Suspected or Actual Violations; Anonymous Reporting

A. Reporting Generally

It is every employee’s obligation to report suspected or actual violations of laws, government rules and regulations, or the Guidelines or other Company policies. Employees must report any suspected violations of the laws and rules that govern the reporting of the Company’s financial performance, and any complaint or concern regarding the Company’s accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

Employees can report any such matters directly to his or her supervisor or manager or by the procedures set forth below. As noted below, supervisors and managers are required to report to the Chief Executive Officer, the Chief Financial Officer and/or our Board or Audit Committee Chairman (who are identified in the Guidelines) any time they receive a report of a concern about our compliance with laws, the Guidelines or other Company policy, any notice of any suspected wrong-doing by any Company employee, officer or director, any complaint or concern about the Company’s accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

B. Anonymous Reporting

Alternatively, if you wish to report any such matters **anonymously**, you may do so as follows: mail a description of the suspected violation or other complaint or concern to our outside legal counsel:

Brian Bernstein, Esq.
Nason, Yeager, Gerson, Harris & Fumero, P.A.
3001 PGA Boulevard, Ste. 305
Palm Beach Gardens, FL 33410
Email: bbernstein@nasonyeager.com

III. Treatment and Retention of Complaints and Reports

Each supervisor and manager shall report any suspected violation, concern or complaint reported to such person by employees or other sources to the Chief Executive Officer, the Chief Financial Officer and/or the Board or Audit Committee Chairman to assure proper treatment and retention of complaints, concerns or notices of potential violations. In addition, employees should take note that persons outside the Company may report complaints or concerns about suspected violations, or concerns regarding internal accounting controls, accounting or auditing matters. These concerns and complaints should be reported immediately on receipt to the Chief Executive Officer, the Chief Financial Officer and/or the Board or Audit Committee Chairman.

Supervisors and managers as well as the Chief Executive Officer, the Chief Financial Officer and the Board or Audit Committee Chairman shall promptly consider the information, reports or notices received by them under this Policy or otherwise. Each person shall take appropriate action, including investigation as appropriate, in accordance with the law, governmental rules and regulations, the Guidelines and otherwise consistent with good business practice.

Upon a report to the Chief Executive Officer, the Chief Financial Officer and/or the Board or Audit Committee Chairman, all notices or reports of suspected violations, complaints or concerns received pursuant to this Policy shall be recorded in a log, indicating the description of the matter reported, the date of the report and the disposition thereof, and the log shall be retained with the Company's documents. This log shall be maintained by the Chief Executive Officer.

IV. Statement of Non-Retaliation

It is a federal crime for anyone to retaliate intentionally against any person who provides truthful information to a law enforcement official concerning a possible violation of any federal law. Moreover, the Company **will not permit** any form of intimidation or retaliation by any officer, employee, contractor, subcontractor or agent of the Company against any employee because of any lawful act done by that employee to:

- provide information or assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of laws, rules, regulations, the Guidelines, or any Company policies; or
- file, testify, participate in, or otherwise assist in a proceeding relating to a violation of any law, rule or regulation.

Any such action is a violation of Company policy and should be reported immediately under this Policy.

V. Statement of Confidentiality

The Company will, to the extent reasonably possible, keep confidential both the information and concerns reported under this Policy, and its discussions and actions in response to these reports and concerns. In the course of its investigation, however, the Company may find it necessary to share information with others on a "need to know" basis.

VI. Notice of Immunity under the Economic Espionage Act of 1996, as amended by the Defend Trade Secrets Act of 2016.

An employee will not be held criminally or civilly liable under any federal or state trade secret law for any disclosure of a trade secret that:

- (a) 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
- (b) is made in a complaint or other document that is filed under seal in a lawsuit or other proceeding.

If an employee files a lawsuit for retaliation by the Company for reporting a suspected violation of law, such employee may disclose the Company's trade secrets to the employee's attorney and use the trade secret information in the court proceeding if the employee:

- (a) files any document containing the trade secret under seal; and
- (b) does not disclose the trade secret, except pursuant to court order.