

Whistleblower Protection and Reporting Policy

Nexus Intelligent Systems, Inc.

1. PURPOSE AND SCOPE

1 This Whistleblower Protection and Reporting Policy ("Policy") establishes the framework for reporting potential misconduct, unethical behavior, or violations of company policies, legal standards, or regulatory requirements within Nexus Intelligent Systems, Inc. (the "Company").

2 This Policy applies to all employees, contractors, consultants, board members, and other stakeholders associated with the Company, regardless of position or tenure.

2. DEFINITIONS

1 "Whistleblower" shall mean any individual who reports potential misconduct through the designated reporting channels established by this Policy.

2 "Protected Disclosure" refers to a good faith report of:

- a) Potential legal violations
- b) Financial improprieties
- c) Unethical business practices
- d) Violations of Company policies
- e) Potential safety risks
- f) Fraudulent activities

3 "Confidential Reporting Mechanism" means the secure channels established for submitting Protected Disclosures, including anonymous reporting options.

3. REPORTING PROCEDURES

1 Reporting Channels

- a) Confidential Ethics Hotline: (888) 555-ETHICS
- b) Secure Online Reporting Portal: www.nexusethics.com/report
- c) Dedicated Email: ethics.report@nexusintelligent.com
- d) Confidential Mailing Address:
Attn: Chief Compliance Officer

Nexus Intelligent Systems, Inc.

1200 Technology Park Drive

San Jose, CA 95110

2 Reporting Requirements

2.1 Whistleblowers must provide:

- Detailed description of the potential misconduct
- Relevant dates and circumstances
- Supporting documentation, if available
- Contact information (optional for anonymous reports)

3 Anonymous Reporting

3.1 The Company guarantees complete anonymity for reporters utilizing the confidential reporting channels.

3.2 Anonymous reports will be thoroughly investigated with the same rigor as identified submissions.

4. INVESTIGATION PROTOCOL

1 Initial Assessment

- a) All reports will be reviewed within 48 hours of submission
- b) Preliminary evaluation to determine scope and credibility of the disclosure
- c) Assignment to appropriate investigative team

2 Investigation Process

- 2.1 Comprehensive and impartial investigation
- 2.2 Interviews with relevant parties
- 2.3 Document and evidence review
- 2.4 Documented findings and recommended actions

3 Timeframes

- a) Initial response: Within 5 business days
- b) Preliminary investigation: Within 30 days
- c) Comprehensive investigation: Up to 90 days, with periodic status updates

5. WHISTLEBLOWER PROTECTIONS

1 Non-Retaliation Guarantee

1.1 The Company strictly prohibits any form of retaliation against Whistleblowers

1.2 Retaliatory actions include, but are not limited to:

- Termination
- Demotion
- Harassment
- Discrimination
- Reduction in compensation or hours

2 Legal Protections

- a) Compliance with federal and state whistleblower protection laws
- b) Additional internal protections beyond legal minimums
- c) Right to legal counsel at the Whistleblower's discretion

6. CONFIDENTIALITY

1 All reports and related investigations shall be treated with the highest level of confidentiality.

2 Information will be shared only on a strict need-to-know basis to facilitate investigation and potential remediation.

7. COMPLIANCE AND ENFORCEMENT

1 Violations of this Policy may result in disciplinary action, up to and including termination of employment.

2 The Chief Compliance Officer shall have primary responsibility for Policy implementation and oversight.

8. POLICY REVIEW

1 This Policy will be reviewed annually and updated as necessary to ensure continued effectiveness and compliance with evolving legal standards.

9. ACKNOWLEDGMENT

By participating in Company operations, all stakeholders acknowledge understanding and acceptance of this Whistleblower Protection and Reporting Policy.

Approved: January 22, 2024

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Dr. Elena Rodriguez

Chief Executive Officer

Nexus Intelligent Systems, Inc.