

ANTI-CORRUPTION AND FCPA COMPLIANCE POLICY

Summit Digital Solutions, Inc.

Effective Date: January 1, 2024

Policy Number: GOV-2024-001

1. PURPOSE AND SCOPE

1 Summit Digital Solutions, Inc. (the "Company") is committed to conducting business ethically and in compliance with all applicable anti-corruption laws, including the U.S. Foreign Corrupt Practices Act ("FCPA"), the UK Bribery Act, and similar laws in jurisdictions where the Company operates.

2 This Policy applies to all directors, officers, employees, contractors, consultants, and third-party representatives of the Company globally.

2. DEFINITIONS

1 "Government Official" means:

- Any officer or employee of a government or government-owned entity
- Political party officials or candidates for political office
- Representatives of public international organizations
- Any person acting in an official capacity for a government entity
- Employees of state-owned or state-controlled enterprises

2 "Anything of Value" includes but is not limited to:

- Cash or cash equivalents
- Gifts, meals, travel, and entertainment
- Professional opportunities or internships
- Charitable donations
- Contracts or business opportunities
- Favors or other advantages

3. PROHIBITED CONDUCT

1 The Company strictly prohibits:

- a) Offering, promising, giving, or authorizing the giving of anything of value to any Government Official to obtain or retain business or secure any improper advantage
- b) Making facilitation payments or "grease payments" to expedite routine governmental actions
- c) Using third parties to circumvent this Policy or make prohibited payments
- d) Creating false, inaccurate, or misleading books and records

4. DUE DILIGENCE AND THIRD PARTIES

1 The Company shall conduct risk-based due diligence before engaging third parties who may interact with Government Officials on the Company's behalf.

2 Third parties must:

- Complete the Company's anti-corruption questionnaire
- Undergo background screening
- Sign anti-corruption compliance certifications
- Agree to anti-corruption contract provisions
- Participate in compliance training as required

5. GIFTS, HOSPITALITY, AND TRAVEL

1 Any gifts, hospitality, or travel provided must:

- Be reasonable in value and frequency
- Have a legitimate business purpose
- Be permitted under local law
- Be accurately recorded in Company books and records
- Not create an appearance of impropriety

2 Prior written approval from the Legal Department is required for:

- Gifts exceeding USD \$100 in value
- Travel expenses for Government Officials
- Entertainment expenses exceeding USD \$250 per person

6. BOOKS AND RECORDS

1 The Company shall maintain detailed books, records, and accounts that accurately reflect all transactions and dispositions of assets.

2 All payments and expenses must be:

- Supported by appropriate documentation
- Recorded in reasonable detail
- Posted to appropriate accounts
- Reviewed and approved according to Company policies

7. TRAINING AND CERTIFICATION

1 The Company shall provide regular anti-corruption training to:

- All employees upon hiring and annually thereafter
- High-risk employees and departments quarterly
- Third parties as determined by risk assessment

2 Employees must certify compliance with this Policy annually.

8. REPORTING AND NON-RETALIATION

1 Employees must report suspected violations to:

- Their supervisor
- The Legal Department
- The Ethics Hotline: [ethics@summitdigital.com]
- The Chief Compliance Officer

2 The Company prohibits retaliation against anyone who reports potential violations in good faith.

9. AUDITING AND MONITORING

1 The Legal Department shall conduct periodic audits to ensure compliance with this Policy.

2 Risk assessments shall be performed annually to evaluate corruption risks across operations.

10. VIOLATIONS AND DISCIPLINE

1 Violations of this Policy may result in:

- Disciplinary action up to termination
- Civil or criminal penalties
- Termination of third-party relationships
- Reporting to relevant authorities

11. ADMINISTRATION

This Policy is administered by the Legal Department. Questions regarding this Policy should be directed to the Chief Compliance Officer.

Adopted by the Board of Directors on December 15, 2023

/s/ Alexandra Reeves

Dr. Alexandra Reeves

Chief Executive Officer

Summit Digital Solutions, Inc.

/s/ James Henderson

James Henderson

Chief Digital Officer & Ethics Officer

Summit Digital Solutions, Inc.