

INSIDER TRADING POLICY

Polar Dynamics Robotics, Inc.

Effective Date: January 1, 2024

1. PURPOSE AND SCOPE

1. This Insider Trading Policy (the "Policy") establishes guidelines and procedures for trading in securities of Polar Dynamics Robotics, Inc. (the "Company") by directors, officers, employees, consultants, and other related parties who may have access to material, non-public information.
2. This Policy is designed to prevent insider trading violations under federal securities laws, protect the Company's reputation, and ensure compliance with the Securities Exchange Act of 1934, as amended, and related regulations.

2. DEFINITIONS

1. "Material Information" means information that a reasonable investor would consider important in making an investment decision about the Company's securities.
2. "Non-public Information" means information that has not been broadly disseminated to the public through major newswire services, national news services, or public filings with the SEC.
3. "Covered Persons" includes all directors, officers, employees, consultants, contractors, and their immediate family members or household members.

3. PROHIBITED ACTIVITIES

1. No Covered Person may:
 - a) Trade in Company securities while in possession of material, non-public information;
 - b) Tip or disclose material, non-public information to others;
 - c) Assist anyone engaged in the above activities;
 - d) Trade during blackout periods as defined in Section 4.
2. Examples of Material Information include but are not limited to:
 - a) Financial results or projections
 - b) New product developments, particularly regarding IceNav AI platform

- c) Major contract awards or terminations
- d) Significant partnerships or customer relationships
- e) Changes in senior management
- f) Merger, acquisition, or divestiture activities
- g) Cybersecurity incidents affecting proprietary technology

4. TRADING WINDOWS AND BLACKOUT PERIODS

1. Regular Trading Windows:

Trading windows generally open on the second trading day following the public release of quarterly financial results and remain open for 20 trading days.

2. Regular Blackout Periods:

Blackout periods begin 15 days prior to the end of each fiscal quarter and continue through the second trading day following the public release of quarterly results.

3. Special Blackout Periods:

The Company may impose additional blackout periods when material developments are pending.

5. PRE-CLEARANCE PROCEDURES

1. All directors, officers, and designated employees must obtain written pre-clearance from the Chief Legal Officer before:

- a) Engaging in any transaction in Company securities
- b) Establishing, modifying, or terminating a Rule 10b5-1 trading plan
- c) Exercising stock options or RSUs

2. Pre-clearance requests must be submitted at least two business days prior to the proposed transaction.

6. COMPLIANCE PROCEDURES

1. Certification:

All Covered Persons must certify their understanding of and compliance with this Policy annually.

2. Reporting:

Directors and officers must report transactions in Company securities to the Legal Department within one business day.

3. Record Keeping:

The Legal Department shall maintain records of all pre-clearance requests, certifications, and reported transactions for five years.

7. CONSEQUENCES OF VIOLATIONS

1. Violations of this Policy or insider trading laws may result in:

- a) Immediate termination of employment
- b) Criminal penalties up to \$5 million and 20 years imprisonment
- c) Civil penalties up to three times the profit gained or loss avoided
- d) SEC enforcement actions
- e) Private lawsuits

8. ADMINISTRATION AND UPDATES

- 1. The Chief Legal Officer is responsible for administering this Policy.
- 2. This Policy may be amended or supplemented at any time by the Board of Directors.
- 3. Questions regarding this Policy should be directed to the Legal Department.

9. ACKNOWLEDGMENT

I acknowledge that I have read and understand the Insider Trading Policy of Polar Dynamics Robotics, Inc. and agree to comply with its terms.

Signature: _

Name:

Date: _

Approved by the Board of Directors of Polar Dynamics Robotics, Inc.

Last Updated: January 1, 2024