

WHISTLEBLOWER POLICY

Summit Digital Solutions, Inc.

Effective Date: January 1, 2024

1. PURPOSE AND SCOPE

1. Summit Digital Solutions, Inc. (the "Company") is committed to maintaining the highest standards of business conduct and ethics. This Whistleblower Policy (the "Policy") establishes procedures for the receipt, retention, and treatment of complaints regarding actual or suspected violations of law, regulations, or Company policies, including but not limited to:

- (a) Questionable accounting, internal controls, or auditing matters;
- (b) Violations of federal, state, or local laws;
- (c) Breaches of data privacy or cybersecurity protocols;
- (d) Violations of the Company's Code of Business Conduct;
- (e) Misuse of Company intellectual property or proprietary technology; and
- (f) Retaliation against individuals who make good-faith reports under this Policy.

2. DEFINITIONS

1. "Protected Disclosure" means any good faith communication that discloses information that may evidence:

- Improper or illegal conduct
- Violations of Company policies
- Fraudulent financial reporting
- Material misrepresentation in Company operations

2. "Whistleblower" means any employee, contractor, consultant, vendor, or other stakeholder who makes a Protected Disclosure.

3. REPORTING PROCEDURES

1. Reporting Channels

Individuals may submit Protected Disclosures through any of the following channels:

- (a) Direct reporting to the Chief Compliance Officer
- (b) Confidential Ethics Hotline: 1-888-SUMMIT-ETHICS
- (c) Secure online portal: whistleblower.summitdigital.com
- (d) Written submission to: Audit Committee, c/o Corporate Secretary

Summit Digital Solutions, Inc.

1234 Innovation Drive

Wilmington, DE 19801

2. Required Information

Reports should include:

- Detailed description of the concern
- Relevant dates and locations
- Names of individuals involved
- Supporting documentation (if available)

4. INVESTIGATION PROCESS

1. The Chief Compliance Officer shall:

- (a) Log all Protected Disclosures in a secure database
- (b) Conduct initial assessment within 5 business days
- (c) Determine appropriate investigation scope and team
- (d) Ensure confidentiality of investigation proceedings

2. Investigation Timeline

- Preliminary review: 5-10 business days
- Full investigation: 30-60 days
- Status updates to reporter: Every 15 days
- Final report: Within 90 days of initial report

5. CONFIDENTIALITY AND ANONYMITY

1. The Company will maintain confidentiality of the Whistleblower's identity to the fullest extent possible, consistent with:

- (a) The need to conduct an adequate investigation

(b) Applicable legal requirements

(c) Fair treatment of accused persons

2. Anonymous reports will be accepted and investigated with the same diligence as identified reports.

6. NON-RETALIATION

1. The Company strictly prohibits retaliation against any person who makes a Protected Disclosure or participates in an investigation.

2. Prohibited retaliatory actions include:

- Termination or threat of termination
- Demotion or adverse employment action
- Harassment or intimidation
- Discrimination in any form
- Any other adverse treatment

7. COMPLIANCE AND REPORTING

1. The Chief Compliance Officer shall provide quarterly reports to the Audit Committee summarizing:

- Number and nature of complaints received
- Status of pending investigations
- Resolution of completed investigations
- Any identified trends or patterns

8. DOCUMENT RETENTION

1. All records relating to Protected Disclosures shall be retained for a minimum of seven (7) years from the date of receipt.

9. POLICY REVIEW AND UPDATES

1. This Policy shall be reviewed annually by the Audit Committee and updated as necessary to ensure compliance with applicable laws and regulations.

10. ACKNOWLEDGMENT

1. All employees must acknowledge receipt and review of this Policy through the Company's compliance training portal within 30 days of employment or policy updates.

APPROVAL AND ADOPTION

This Policy was approved and adopted by the Board of Directors of Summit Digital Solutions, Inc. on December 15, 2023.

By:

Dr. Alexandra Reeves

Chief Executive Officer

By:

James Henderson

Chief Digital Officer

Date: January 1, 2024