

Anti-Corruption and Business Integrity Policy

Nexus Intelligent Systems, Inc.

1. Purpose and Scope

1 This Anti-Corruption and Business Integrity Policy ("Policy") establishes the comprehensive framework for ethical business conduct and compliance with anti-corruption laws for Nexus Intelligent Systems, Inc. and all its subsidiaries, affiliates, and controlled entities (collectively referred to as "Nexus" or the "Company").

2 This Policy applies to all directors, officers, employees, contractors, consultants, agents, and representatives of Nexus, regardless of geographic location or employment status.

2. Regulatory Compliance

1 Nexus is committed to full compliance with:

- U.S. Foreign Corrupt Practices Act (FCPA)
- United Kingdom Bribery Act
- Local anti-corruption laws in all jurisdictions where Nexus conducts business
- International anti-corruption conventions and standards

2 The Company strictly prohibits any form of corruption, bribery, kickbacks, or improper payments in any business interaction, whether with government officials or private sector entities.

3. Prohibited Conduct

1 Prohibited activities include, but are not limited to:

- Offering, promising, or providing anything of value to influence official actions
- Making facilitation payments
- Concealing improper payments through intermediaries
- Creating false or misleading business records
- Engaging in transactions designed to circumvent internal controls

2 The prohibition applies to direct and indirect interactions, including actions taken through third-party representatives, consultants, or intermediaries.

4. Due Diligence and Third-Party Relationships

1 Nexus shall conduct comprehensive due diligence on all third-party representatives, including:

- Detailed background investigations
- Financial and reputation assessments
- Verification of qualifications and business legitimacy
- Ongoing monitoring of business relationships

2 All third-party agreements must include:

- Explicit anti-corruption representations and warranties
- Right to audit and terminate for non-compliance
- Mandatory adherence to this Policy

5. Training and Awareness

1 Nexus will implement mandatory anti-corruption training programs for:

- All employees
- Management and executive leadership
- Sales and business development personnel
- Third-party representatives with significant interaction

2 Training shall be conducted:

- Annually for all employees
- Upon initial hiring
- When significant policy updates occur
- With documented completion and comprehension verification

6. Reporting and Investigation

1 Employees have a mandatory obligation to report potential violations through:

- Confidential ethics hotline
- Direct communication with Compliance Department
- Anonymous reporting mechanisms
- Written communication to Chief Compliance Officer

2 The Company guarantees:

- Protection from retaliation for good-faith reporting

- Thorough and impartial investigations
- Appropriate disciplinary actions for substantiated violations

7. Record-Keeping and Financial Controls

1 Nexus maintains rigorous financial documentation standards:

- Accurate and complete transaction records
- Transparent accounting practices
- Regular internal and external audits
- Comprehensive documentation of business expenses

2 All financial transactions must be:

- Properly authorized
- Accurately recorded
- Supported by legitimate business purposes
- Compliant with accounting standards

8. Consequences of Non-Compliance

1 Violations of this Policy may result in:

- Immediate termination of employment
- Potential civil and criminal legal proceedings
- Financial penalties
- Professional reputation damage

9. Policy Administration

1 The Chief Compliance Officer is responsible for:

- Policy implementation
- Regular policy review and updates
- Oversight of compliance programs
- Reporting to executive leadership

10. Acknowledgment and Consent

1 All employees must:

- Read and understand this Policy
- Sign formal acknowledgment
- Commit to ongoing compliance

11. Effective Date and Amendments

1 This Policy is effective immediately upon approval by the Board of Directors and may be amended at the Company's discretion.

Approved: January 22, 2024

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Dr. Elena Rodriguez

Chief Executive Officer

Nexus Intelligent Systems, Inc.