

# WHISTLEBLOWER PROTECTION POLICY

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**Polar Dynamics Robotics, Inc.**

*Effective Date: January 15, 2024*

### 1. PURPOSE AND SCOPE

1. Polar Dynamics Robotics, Inc. (the "Company") is committed to ma
2. This Policy applies to all employees, officers, directors, contractors

## **2. DEFINITIONS**

1. "Protected Disclosure" means any good faith communication that d

a) Violations of federal, state, or local laws or regulations

b) Fraudulent financial reporting or accounting practices

c) Violations of the Company's Code of Ethics

d) Unsafe working conditions, particularly in cold storage environment

e) Misuse or unauthorized disclosure of proprietary BlueCore(TM) tec

f) Environmental, health, or safety violations

g) Any other serious improper conduct

2. "Whistleblower" means any person who makes a Protected Disclos

## **3. REPORTING PROCEDURES**

## 1. Internal Reporting Channels

Individuals may report concerns through any of the following channels:

- a) Direct supervisor or department head
- b) Human Resources Department
- c) Legal Department
- d) Confidential Ethics Hotline: (888) 555-0123
- e) Online reporting portal: [whistleblower.polardynamics.com](https://whistleblower.polardynamics.com)
- f) Email: [ethics@polardynamics.com](mailto:ethics@polardynamics.com)

## 2. External Reporting

Nothing in this Policy prohibits reporting potential violations to government agencies or law enforcement.

## 4. INVESTIGATION PROCESS

1. The Company will promptly investigate all Protected Disclosures through the following process:

- a) Initial assessment within 48 hours of receipt
- b) Assignment to appropriate investigative team
- c) Thorough investigation including document review and interviews
- d) Written findings and recommendations
- e) Corrective action as warranted

## 2. Confidentiality

The Company will maintain confidentiality to the extent possible, consistent with the need to conduct an adequate investigation.

# 5. ANTI-RETALIATION PROVISIONS

## 1. Prohibited Retaliatory Actions

The Company strictly prohibits retaliation against any Whistleblower, i

- a) Termination or threat of termination
- b) Demotion or adverse employment action
- c) Harassment or intimidation
- d) Discrimination in compensation or terms of employment
- e) Creating hostile work conditions
- f) Any other form of retaliation

## 2. Protection of Whistleblowers

Individuals who believe they have experienced retaliation should immediately report it through the channels listed in Section 3.1.

## 6. ROLES AND RESPONSIBILITIES

## 1. Ethics Committee

The Ethics Committee, comprising the General Counsel, Chief Human Resources Officer, and Chief Compliance Officer, shall:

- a) Oversee implementation of this Policy
- b) Review all Protected Disclosures
- c) Ensure appropriate investigation and follow-up
- d) Report significant matters to the Board of Directors

## 2. Management Responsibilities

All managers shall:

- a) Maintain open communication channels
- b) Forward Protected Disclosures to appropriate channels
- c) Prevent and report any retaliatory actions
- d) Support investigation processes as needed

## **7. DOCUMENTATION AND REPORTING**

1. The Ethics Committee shall maintain records of:

- a) All Protected Disclosures received
- b) Investigation proceedings and outcomes
- c) Corrective actions taken
- d) Reports to the Board of Directors

2. Quarterly summary reports shall be provided to the Audit Committee

## **8. POLICY REVIEW AND UPDATES**

1. This Policy shall be reviewed annually by the Ethics Committee and

## **9. ACKNOWLEDGMENT**

1. All employees must acknowledge receipt and understanding of this

## **10. CONTACT INFORMATION**

For questions about this Policy, contact:

Legal Department

Polar Dynamics Robotics, Inc.

100 Innovation Drive

Dover, Delaware 19901

[legal@poldynamics.com](mailto:legal@poldynamics.com)

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*Approved by the Board of Directors*

*Date: January 15, 2024*

Victoria Wells

Chief Financial Officer

Elena Frost, Ph.D.

Chief Executive Officer

