OPTION EXERCISE RECORDS DATABASE

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Polar Dynamics Robotics, Inc.

Last Updated: January 11, 2024

1. DATABASE PURPOSE AND SCOPE

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1. This Option Exercise Records Database (the "Database") maintains the of

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2. The Database serves as the authoritative source for tracking and document

2. DATABASE STRUCTURE AND CONTENTS

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1. The Database contains the following information for each option exercise:

(a) Option Holder's full legal name and employee ID number

(b) Grant date of original option

(c) Exercise date

(d) Number of shares subject to exercise

(e) Exercise price per share

(f) Total exercise consideration paid

(g) Payment method

(h) Form of exercise (cash, cashless, net)

(i) Applicable Plan reference

(j) Certificate or book entry number

(k) Vesting schedule reference

(l) Related documentation links

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2. Supporting Documentation Requirements:

Each exercise record must be supported by:

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Executed Notice of Exercise

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Payment confirmation

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Board or Committee approval (if required)

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SEC Form 4 filing (for Section 16 officers)

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Tax withholding documentation

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Updated capitalization table entry

3. ACCESS AND SECURITY PROTOCOLS

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1. Database access is restricted to:

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Chief Financial Officer

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Corporate Secretary

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Designated Legal Department personnel

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Stock Plan Administrator

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Authorized external counsel

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Independent auditors (read-only)

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2. Security Measures:

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Multi-factor authentication required

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Encrypted data storage

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Access logging and audit trail

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Quarterly backup procedures

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Annual security review

4. MAINTENANCE AND UPDATES

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1. The Stock Plan Administrator shall:

(a) Update the Database within two (2) business days of any option exercise

(b) Reconcile Database entries monthly with:

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Stock transfer agent records

Corporate minute books

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Cap table management system

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Plan administrative records

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2. Quarterly Review Requirements:

The Legal Department shall conduct quarterly reviews to ensure:

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Accuracy of all exercise records

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Compliance with Plan terms

- SEC filing obligations met

- Tax reporting requirements satisfied

5. REPORTING CAPABILITIES

- 1. Standard Reports:

- Monthly exercise activity summary

- Quarterly Plan utilization metrics

- Annual SEC disclosure support

Ad hoc board requests

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Due diligence compilations

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2. Data Export Formats:

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Excel workbooks

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PDF summaries

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CSV data files

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API integration feeds

6. RETENTION AND ARCHIVAL

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1. Active Records:

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Current year plus previous three (3) years maintained in active Database

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Real-time access to active records

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Daily backup procedures

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2. Archived Records:

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Records older than three (3) years moved to secure archive

Seven (7) year minimum retention period

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Annual archival process

7. COMPLIANCE AND AUDIT

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1. The Database shall support:

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SOX compliance requirements

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External audit procedures

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SEC reporting obligations

IRS documentation requirements

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Plan administration verification

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2. Annual Audit Protocol:

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Independent verification of records

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Reconciliation with financial statements

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Compliance certification

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Error correction procedures

8. LEGAL DISCLAIMER

This Database and its contents constitute confidential and proprietary
information of the Company. Access and use are subject to applicable securit
laws, Company policies, and confidentiality obligations. The Company reser
the right to modify this Database structure and protocols at any time, subject
to appropriate corporate approvals.

9. CERTIFICATION

The undersigned hereby certifies that this Database structure and protocols w
approved by the Board of Directors of Polar Dynamics Robotics, Inc. on Jan
11, 2024.

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Victoria Wells

Chief Financial Officer

Polar Dynamics Robotics, Inc.

Corporate Secretary

Polar Dynamics Robotics, Inc.

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