

Whistleblower Protection Policy

Nexus Intelligent Systems, Inc.

1. Purpose and Scope

1 This Whistleblower Protection Policy ("Policy") establishes the framework for reporting and investigating potential misconduct within Nexus Intelligent Systems, Inc. (the "Company"), while ensuring the protection of individuals who report such concerns in good faith.

2 This Policy applies to all employees, contractors, consultants, and board members of Nexus Intelligent Systems, Inc., regardless of position or tenure.

2. Definitions

1 "Whistleblower" shall mean any individual who reports potential misconduct through authorized reporting channels established by this Policy.

2 "Protected Disclosure" refers to a good faith report of:

- a) Potential violations of law or regulatory requirements
- b) Financial impropriety or fraud
- c) Unethical business practices
- d) Potential safety violations
- e) Significant risks to public health or corporate integrity

3 "Retaliatory Action" includes, but is not limited to:

- a) Termination of employment
- b) Demotion or reduction in responsibilities
- c) Harassment or discrimination
- d) Negative performance evaluations
- e) Exclusion from professional opportunities

3. Reporting Mechanisms

1 Whistleblowers may report concerns through the following confidential channels:

- a) Dedicated ethics hotline: (888) 555-ETHICS
- b) Confidential web portal: ethics.nexusintelligent.com

c) Encrypted email: ethics@nexusintelligent.com

d) Confidential postal address:

Attn: Ethics Compliance Officer

Nexus Intelligent Systems, Inc.

1200 Technology Park Drive

San Jose, CA 95134

2 Reports may be submitted anonymously, with the Company guaranteeing strict confidentiality to the maximum extent permitted by law.

4. Investigation Procedures

1 Upon receipt of a Protected Disclosure, the Ethics Compliance Committee shall:

- a) Acknowledge receipt within 48 business hours
- b) Conduct a preliminary assessment within 5 business days
- c) Initiate a comprehensive investigation within 10 business days
- d) Maintain complete confidentiality throughout the investigation

2 The investigation shall:

- a) Be conducted by independent, trained investigators
- b) Follow established protocols of fairness and objectivity
- c) Protect the rights of all parties involved
- d) Maintain comprehensive documentation

5. Whistleblower Protections

1 The Company strictly prohibits any form of retaliation against individuals making Protected Disclosures in good faith.

2 Whistleblowers who experience potential retaliation shall:

- a) Immediately report such actions to the Ethics Compliance Officer
- b) Be entitled to comprehensive legal and professional protection
- c) Have access to immediate remedial measures

3 Any individual found to have engaged in retaliatory actions shall be subject to:

- a) Disciplinary proceedings

- b) Potential termination of employment
- c) Legal consequences as permitted by applicable laws

6. Legal Compliance

1 This Policy is designed to comply with:

- a) Sarbanes-Oxley Act
- b) Dodd-Frank Wall Street Reform Act
- c) California Whistleblower Protection Act
- d) Other applicable federal and state regulations

7. Training and Communication

1 The Company shall:

- a) Provide annual ethics and whistleblower protection training
- b) Distribute this Policy to all employees
- c) Maintain an accessible digital and physical copy of the Policy

8. Policy Administration

1 The Ethics Compliance Officer shall have primary responsibility for:

- a) Policy implementation
- b) Investigating reported concerns
- c) Recommending systemic improvements

9. Amendments

1 This Policy may be amended by majority vote of the Board of Directors, with immediate notification to all employees.

10. Acknowledgment

1 By continuing employment or engagement with Nexus Intelligent Systems, Inc., individuals acknowledge understanding and acceptance of this Policy.

Approved by Board of Directors: January 22, 2024

Effective Date: February 1, 2024

/s/ Dr. Elena Rodriguez

Dr. Elena Rodriguez

Chief Executive Officer

Nexus Intelligent Systems, Inc.