

nenos Inc. (the “Corporation”) has adopted this whistleblower policy (the “Policy”) to create open and honest communication channels regarding the finances, operations, and governance of the Corporation; compliance with applicable laws, rules, and regulations; and ethical practices. This Policy applies to all Directors, officers, senior leaders, and employees of the Board and the Corporation (collectively, “Associates”).

Reporting Concerns

If any Associate believes, in good faith, that the Corporation or Board has engaged in possible or actual illegal, unethical, or questionable actions or transactions, or actions and transactions inconsistent with established policies and procedures, they are encouraged to report these actions and transactions.

Possible actions and transactions that may qualify include, but are not limited to:

- Violations of law
- Fraud, theft, or embezzlement
- Improper financial transactions or use of Client assets
- Accounting, internal controls or auditing irregularities such as undocumented transactions or misleading financial reporting
- Kickbacks
- Improper concealment or destruction of Client records
- Breach or alleged breach of data security or confidentiality protocols
- Tampering with databases or other information technology systems
- Harassment or discrimination
- Unsafe working conditions
- Violations of nenos Inc.’s conflict of interest policy

All concerns and complaints should be shared with the Chief Executive Officer, Chief Technology and Development Officer, Chair of the Board of Directors, or Chair of the Ethics Committee.

Reports may be made anonymously, but Associates are encouraged to provide identifying information for the Ethics Committee to follow-up and contact during any applicable investigations into the allegations.

Reports will be handled discreetly and confidentially, subject to the ability of the Ethics Committee to successfully and completely investigate any allegations; obtain legal counsel; prevent and correct any actions; and comply with applicable laws. The Ethics Committee will act in executive session while handling investigations and prevent non-member attendance.

Reporters are expected to act in good faith throughout the process, cooperate in investigations, and provide truthful and honest information to any governmental, law enforcement, or other inquiry into the complaint.

Non-Retaliation

We strictly oppose any attempts of retaliation against Associates who file a complaint against another. The Corporation will not (1) demote, discharge, suspend, discipline, discriminate, harass, or otherwise retaliate against any Associate or (2) report, or threaten to report, the Associate, perspective or former Associate, or family members of the Associate to local, state, or federal agencies the suspected citizenship or immigration status of the Associate or their family members if:

- the Associate or a family member has in good faith disclosed, or Corporation believes that the Associate has disclosed or may disclose, information under this Policy to (1) a government or law enforcement agency, (2) an Associate who has authority over such Associate, or (3) another Associate who has authority to investigate or correct the problem, if the Associate has reasonable cause to believe that the information discloses a violation of or non-compliance with any law, a violation of any Corporation policy, or otherwise involves conduct that is unethical;
- the Associate or a family member has provided information to, or testified before, any public body conducting an investigation, hearing, or inquiry, if the Associate has reasonable cause to believe that the information discloses a violation of or non-compliance with any law;
- the Associate or a family member has exercised their rights as a whistleblower in any former employment; the Associate or a family member has refused, or may refuse, to participate in an activity that would result in a violation of or noncompliance with law; or
- the Associate has engaged in lawful acts in furtherance of an action under, or to stop acts in violation of, federal, local, or state law.

Any attempts of retaliation or threats to retaliate should be immediately shared with the Chief Executive Officer, Chief Technology and Development Officer, Chair of the Board of Directors, or Chair of the Ethics Committee.

Any Associate who engages in retaliation shall be subject to disciplinary action, up to and including termination, as deemed appropriate by the Ethics Committee and Board of Directors.

Investigations

The Ethics Committee will investigate reports under this Policy, and any reports of related retaliation or discrimination, and take such corrective and other actions, including consulting with counsel and follow-up communication with the reporting Associate, as it believes is appropriate under the circumstances.

Employment Status

This Policy is not an employment contract and does not modify the employment relationship between Client and its employees. It does not change the fact that employees of nenos Inc. are employees at will.

Amendment

This Policy may be amended by the Board of Directors at any time.