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Akros Index Engineering Whistleblowing Policy

Akros Index Engineering Inc.

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1. Policy Statement

Akros Index Engineering ("AIE" or the "Company") upholds the highest standards of ethical, legal, and responsible conduct in business. We expect all AIE employees to carry out their duties with honesty and integrity, and to always adhere to applicable laws, regulations, and company policies. If you become aware of any actual or suspected illegal activities or breaches of our policies, it is your duty to report these issues. This allows AIE to address and correct any violations.

2. Purpose

This Whistleblowing Policy is designed to:

- Motivate employees, partners, or managers to report actual or suspected legal or policy violations by AIE employees;
- Protect individuals who file complaints from any form of retaliation;
- Ensure fair and equitable treatment for all parties involved in an investigation;
- Maintain confidentiality as much as possible;
- Implement corrective and disciplinary measures when misconduct is identified

3. Scope

This policy is applicable to all AIE employees, along with independent contractors, consultants, agents, representatives, officers, and members of our Board of Directors.

4. Duty to Report Misconduct

It is the responsibility of all the individuals mentioned earlier to report any misconduct or suspected misconduct. Potential misconduct includes, but is not limited to:

- Providing inaccurate or misleading information, or omitting essential information in AIE's financial statements, or engaging in accounting, auditing, or financial reporting fraud or misrepresentations;
- Seeking material benefits or advantages in contravention of *Akros Index Engineering Conflicts of Interest Policy*;
- Misappropriating or misusing AIE's resources, including funds, supplies, or other assets;
- Unauthorized modification or manipulation of computer files;
- Destroying, altering, concealing, covering up, falsifying, or making false entries in any records related to an official proceeding, or obstructing, influencing, or impeding any official proceeding, in violation of federal, state, or local laws or regulation;
- Any other breaches of federal, state, or local laws;
- Engaging in unethical business conduct that violates any AIE policies and/or the AIE Code of Conduct;
- Actions endangering the health, safety, or well-being of employees and/or the public;
- Forgery or alteration of documents;
- Authorizing or receiving compensation for goods not received or services not performed, or paying for goods or services not delivered;
- Authorizing or receiving compensation for hours not worked;
- Embezzling, self-dealing, or obtaining unlawful private benefits, such as using AIE assets for personal gain.

5. Acting in Good Faith

Anyone filing a complaint of misconduct must do so in good faith and have reasonable grounds to believe that the disclosed information indicates a violation.

AIE prohibits any retaliation against individuals who, in good faith, report misconduct under this policy or participate in a subsequent investigation. Retaliatory actions against such individuals will lead to disciplinary measures, which may include termination of employment.

However, allegations that are found by AIE to be baseless and malicious, or knowingly false, are prohibited and may also lead to disciplinary actions, up to and including termination of employment.

6. Procedure

Complaints and concerns should be submitted in writing to Jin Chung, Chief Executive Officer, at jjin@index.engineering.

You are encouraged to provide detailed information about your complaint or concern, including all relevant and corroborating information you know. It would be beneficial for addressing your concerns if you could include your telephone number and other contact details in your report. However, if you wish to remain anonymous, you are free to do so, and may report concerns without revealing your identity. If contact information is provided, you can expect to receive a confirmation of receipt within three (3) working days.

Please note that while this policy aims to facilitate the reporting of issues AIE, it does not restrict employees from reporting matters to the appropriate governmental authorities when there is reasonable cause to believe a legal violation has occurred.

7. Investigation

AIE takes all reports seriously and will promptly review and address each concern as needed. This may include investigations carried out by qualified personnel. Investigations will be conducted as confidentially as practical and appropriate under the circumstances; however, some level of disclosure may be necessary to effectively investigate the complaint. Appropriate corrective actions will be implemented as needed.

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