

WHISTLEBLOWERS POLICY OF INVENT VENTURES, INC.

I. Purpose

This policy aims to establish a formal and confidential process for employees of Invent Ventures Inc. (“the Company”) to report concerns related to suspected illegal, unethical, or improper activities. This includes concerns about accounting practices, internal accounting controls, financial reporting irregularities, or auditing matters, but does not include general complaints about workplace issues like performance reviews, salary dispute or personality conflicts. The policy also outlines procedures for handling such complaints and protecting individuals who come forward in good faith. “Good faith” means that a person has a reasonable basis for believing that the information they are reporting is true. A report is made in good faith even if the information turns out to be inaccurate, so long as the reporting individual had a reasonable belief in its truthfulness at the time of the report. Conversely, a report is not made in good faith if it is knowingly false, malicious, or made with the sole intent to harass, discredit, or damage the reputation of another person. Whistleblowers are not expected to be experts or have irrefutable proof of wrongdoing, but they should not act with a reckless disregard for the truth. Any individual who knowingly makes a false report will be subject to disciplinary action, up to and including termination.

II. Definition of a Whistleblower

A whistleblower is an employee, officer, or contractor of Invent Ventures who reports what they reasonably believe to be a violation of law, ethical standards, or Company policy to designated authorities within the Company. Whistleblowers are not responsible for conducting investigations or proving misconduct - those responsibilities lie with the Audit Committee and/or authorized compliance personnel.

III. Examples of Reportable Violations

The following are examples of activities that should be reported under this policy:

- Fraudulent financial reporting or misstatements in SEC filings
- Deficiencies in internal accounting controls
- Misuse of Company or tokenized assets
- Market manipulation or insider trading
- Breach of fiduciary duty or conflicts of interest
- Violations of the Sarbanes-Oxley Act or PCAOB standards
- Cybersecurity breaches affecting financial data integrity
- Retaliation against individuals reporting misconduct

IV. Procedures for Reporting

Employees with concerns should report suspected misconduct through one of the following confidential channels:

- Email: whistleblower@inventventures.vc

All complaints related to accounting, internal controls, or auditing will be forwarded directly to the Chair of the Audit Committee.

V. Protections for Whistleblowers

1. Confidentiality

Invent Ventures will make every effort to keep the identity of the whistleblower confidential. Disclosure may be required when necessary to conduct an effective investigation, comply with the law, or ensure fair treatment of involved individuals.

2. Protection from Retaliation

Retaliation against any individual who reports concerns in good faith is strictly prohibited. This includes termination, demotion, harassment, exclusion, or any other form of adverse treatment. Whistleblowers who believe they are facing retaliation should immediately report the issue to Human Resources or the General Counsel.

VI. DTSA Compliance – Trade Secret Protections

In accordance with the Defend Trade Secrets Act (DTSA), employees who disclose trade secrets for the sole purpose of reporting a suspected violation of law are protected from liability if:

- (i) the disclosure is made confidentially to a government official or attorney for the purpose of reporting a violation; or
- (ii) the information is used in a sealed legal filing related to a retaliation claim.

VII. Investigation and Resolution and Disciplinary Action

All complaints will be investigated promptly and thoroughly under the direction of the Audit Committee. If warranted, external legal or audit experts may be engaged. The investigation will include:

- A written summary of findings
- Recommended corrective actions
- Follow-up to ensure resolution

Findings may be reported to the Board and included in quarterly Audit Committee updates, in line with SEC best practices.

If a whistleblower chooses to remain anonymous, the Company will respect that such choice to be anonymous as much as possible through the investigation of the matter, though the investigation's effectiveness may be limited in some cases.

The whistleblower shall not be entitled to participate in the investigation or be involved in the findings or the corrective actions taken.

Any employee, officer, or agent or contractor to have engaged in reported misconduct or retaliation will face disciplinary action, including possible termination of employment or contract.

VIII. Record Retention

All whistleblower complaints and investigation documentation shall be retained for a minimum of seven (7) years, as required under SEC Rule 17a-4 and PCAOB auditing standards.

IX. Inquiries

Questions regarding this policy may be directed to the General Counsel or the Chair of the Audit Committee.