



Whistleblower and Unethical Conduct Reporting Policy

I. Introduction

DocuPhase is committed to the highest standards of ethical and professional conduct. The Company Code of Ethics and Business Conduct (“The Code of Conduct”) requires all executives, managers, and employees of iDatix Corporation, DBA DocuPhase, and its direct and indirect subsidiaries and affiliates (collectively referred to herein as “DocuPhase” or “the Company”) to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities.

The purpose of this Whistleblower and Unethical Conduct Reporting Policy (referred to herein as the “Policy” and in other policies as “Unethical Behavior & Whistleblower Policy”) is to strongly encourage DocuPhase’s executives, managers, employees and other interested parties, to disclose certain types of suspected wrongdoing that may adversely impact the Company, the Company customers, employees, vendors, investors, or the public at large and to establish procedures for the anonymous submission, receipt, retention and treatment of reports received by the Company pursuant to this Policy.

II. The Policy

A. Good Faith Reporting

Anyone reporting a concern pursuant to this Policy must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, a violation of the Code of Conduct or illegal or unethical conduct as described in Exhibit A to this Policy. The Company encourages all executives, managers, and employees to err on the side of caution when evaluating whether to make a report and, when in doubt, to make a report. However, the act of making unsubstantiated allegations maliciously, recklessly, or with the foreknowledge that the allegations are false, is a serious disciplinary offense and may result in discipline up to and including termination of employment.

B. Types of Suspected Wrongdoing Covered

This Policy does not and is not intended to apply to all work-related grievances and, where appropriate, employees are encouraged to evaluate whether the Company’s Employee Handbook or other policies provide a superior mechanism for reporting employment related grievances not covered under this Policy. Furthermore, not all individuals who make a report pursuant to this Policy will be considered “whistleblowers” as defined by 15 U.S.C. § 78u-6 and entitled to the protections contained within 15 U.S.C. § 78u-6(h)(1)(A). The reporting process described in this Policy is for reporting complaints related to any illegal or unethical conduct, regardless of whether it would fall under the definition provided in 15 U.S.C. § 78u-6. For a list of potential areas of concern, please see Exhibit A to this Policy.

III. Reporting Procedures

Any report made under this Policy may be made anonymously, but must be made:

1. By filing a report online at www.docuphase.com (“the report online”). The report online is available 24 hours a day, 365 days a year for confidential and anonymous reporting of actual or potential illegal or unethical conduct. The information provided via the report online is accessible only by the Chief Executive Officer, Chief Human Resource Officer, and the Chief Operating Officer. However, the information may be reported to and shared with the Audit Committee;
2. By directly contacting the Company’s Chief Executive Officer, Chief Human Resource Officer, or Chief Operating Officer (hereinafter collectively referred to as “the Recipient”); or
3. If the suspected wrongdoing involves or may involve either, the Company’s Chief Executive Officer, Chief Human Resource Officer, Chief Operating Officer, or any member of the internal Audit Committee, Human Resource or Legal Staff, the report should be made directly to the Company’s Chief Executive Officer or next ranking individual not suspected or involved in any wrongdoing.

To be considered a whistleblower for purposes of this Policy, as defined by 15 U.S.C. § 78u-6, it is not sufficient to report a suspected wrongdoing to any other person or in any manner other than as is designated in this section or as provided in any applicable law, statute or regulation. Reports made under this Policy, may be made either openly or anonymously, shall be treated as confidential and only will be shared with persons having a need to know.

Regardless of how you choose to make your report, you must report enough facts (who, what, when, where, how) to allow the Company to follow up and investigate the report. Reports of suspected wrongdoing should be factual rather than speculative or conclusory and should include all supporting or corroborating information known to the individual making the report. Reports must include sufficient factual and corroborating information to support the commencement of an investigation. The Recipient of the report may in his, her or their reasonable discretion, determine not to commence an investigation if a report contains only general or broad allegations of misconduct without appropriate factual information to support an investigation.

IV. Treatment of Whistleblower Complaints

All whistleblower complaints will be taken seriously and addressed promptly, discreetly, and professionally.

Except where the suspected wrongdoing involves or may involve the Company’s Chief Executive Officer, the Chief Human Resource Officer, or any member of the internal Audit Department or Human Resource staff, all reports of misconduct submitted pursuant to this Policy will be immediately forwarded to the Chief Executive Officer and the Chief Human Resource Officer. Upon receipt of a report, the Chief Executive Officer and the Chief Human Resource Officer will:

1. Determine the nature of the report and whether the report pertains to alleged illegal or unethical conduct as outlined in Exhibit A;
2. Inform the General Counsel that a report has been received;
3. Retain a log of reports and a file for each report, which shall be maintained in a secure location to protect the confidentiality of all reports;

4. If the report pertains to accounting or auditing violations, including those regarding the circumvention or attempted circumvention of internal accounting controls or that would otherwise constitute a violation of the Company's accounting policies, direct the report to the Audit Committee for investigation; and
5. Enlist the aid of the Audit Committee, or any other member of management, other employees, or outside third parties who are believed to have the appropriate expertise or information to assist in the review and investigation of the report.

In determining whether the investigation of a report of suspected wrongdoing should be directed by the Chief Executive Officer, the Chief Human Resource Officer or the Audit Committee, the following factors should be considered:

1. Who is the alleged wrongdoer? If a member of senior management is alleged to have engaged in wrongdoing, that factor alone may militate in favor of the Audit Committee conducting the investigation. The more senior the official, then the more appropriate the complaint is to be referred to the Audit Committee; if the report involves suspected wrongdoing by an executive, absent any countervailing considerations the complaint shall be referred to the Audit Committee.
2. How serious is the alleged wrongdoing? The more serious the alleged wrongdoing, the more appropriate that the Audit Committee should undertake the investigation. If the alleged wrongdoing involves the integrity of the financial statements of the Company, that factor alone may militate in favor of the Audit Committee conducting the investigation.
3. How credible is the allegation of wrongdoing? The more credible the allegation, the more appropriate that the Audit Committee should undertake the investigation. In assessing credibility, the Audit Committee should consider all relevant facts surrounding the allegation, including but not limited to whether independent, plausible corroboration exists and whether reputable media sources have reported, or recognized industry analysts have voiced, the same or similar allegations.

The Audit Committee, the Chief Executive Officer or the Chief Human Resource Officer, tasked with investigating the report, shall have the discretion to engage, at the Company's expense, outside auditors, legal counsel or other experts to assist in the investigation and in the analysis of the results.

The General Counsel, as necessary, shall provide advice and counsel to the Chief Executive Officer and the Chief Human Resource Officer, as to the proper response to any report, including without limitation: commencement of an investigation; engagement of independent counsel, securities counsel, or other professionals; or immediate referral to the Audit Committee.

All employees of the Company are required to cooperate with any investigation conducted under this Policy. Failure to cooperate may be grounds for disciplinary action, including termination. If the individual who made the report is not satisfied with the response to or handling of the report, he or she should communicate his or her concerns with the person or persons who are tasked with undertaking the investigation. If after such communications the individual still is not satisfied, he or she should contact the General Counsel or Audit Committee Chair to report his or her concerns. The General

Counsel or Audit Committee Chair then may, in his or her own discretion, undertake his or her own investigation into the merits of the report and/or the adequacy of the investigation or response to the initial report. In each such situation the General Counsel or Audit Committee Chair shall make a record of the report, which shall be made available to the Audit Committee.

If it is determined that facts alleged in a report under this Policy cannot be substantiated:

1. The reporting party will be informed of the conclusion of the investigation and the Audit Committee, the Chief Executive Officer or the Chief Human Resource Officer, tasked with investigating the report, shall have the discretion to share with the reporting party the conclusions of the investigation; and
2. Any documents related to the allegations and investigation will be removed from any personnel record of the person against whom any allegation was made in the report.

The Chief Executive Officer and the Chief Human Resource Officer shall provide a quarterly report (and more frequently if circumstances require) to the full Audit Committee.

All reports or records created as a result of matters reported and handled under this Policy will be maintained in accordance with the Company's document retention policies.

V. Confidentiality and Protection of Whistleblowers

To the extent practicable, the identity of any individual who makes a report pursuant to this Policy shall not be revealed to persons who do not have a need to know the information. To the extent feasible, reports made by employees pursuant to this Policy shall not be revealed to persons in the employee's department, division or work location. The Company will make good faith efforts to protect the confidentiality of employees making reports; however, the Company or its employees and agents may have to reveal the reporting employee's identity and confidential information to the extent necessary to permit a thorough and effective investigation, or as required by law or court or administrative agency proceedings. The Company will undertake to prevent any unauthorized person or group from ascertaining the identity of any person who makes a good faith allegation anonymously in accordance with this Policy.

The Company will not retaliate, and will not tolerate retaliation, against any individual who, in good faith, makes a whistleblower report pursuant to this Policy. Any act of retaliation by an employee of the Company shall warrant discipline, up to and including termination.

VI. Annual Review

This Policy shall be reviewed annually by the Audit Committee after consultation with the Chief Executive Officer, the Chief Human Resource Officer and the General Counsel, taking into account the effectiveness of the Policy in promoting proper reporting and disclosure.

VII. Publication

A link to this Policy shall be available via www.DocuPhase.com. A copy of this Policy may also be requested at any time from the Company's Chief Executive Officer or the Chief Human Resource Officer.

EXHIBIT A

Accurate Accounting and Financial Controls

- Accounting Irregularities and other Accounting, Internal Accounting Controls or Auditing Matters - Refers to any potential accounting/control/auditing irregularity that may be a violation of law, or other similar law and/or regulation, in any jurisdiction.

Business Practices

- Business Practices (major deficiencies)
- Business Practices (minor, usually procedural or process issues)
- Securities Valuation

Client Assets, Records and Reviews

- Account and Investment Reviews
- Client Assets
- Client Disclosures and Records

Conflicts of Interest

- Business Relationships with Clients, Suppliers and Vendors
- Conflicts of Interest (between clients, suppliers and vendors, not between employees)
- Gifts and Entertainment
- Outside Affiliations (board or officer positions)
- Outside Employment and Compensation (including ownership in other businesses)
- Personal Fiduciary Appointments and Bequests
- Personal Relationships
- Personal Securities Trading (excludes trading on material, nonpublic information)
- Relationships with Clients, Suppliers or Vendors

Doing Business with the Government

- Government Contracts (including gifts & entertainment) - Refers to any violation of Company Policy and any law and/or regulation, in any jurisdiction, governing doing business with a government entity

Fraud and Theft

- Bribery or Kickbacks (nongovernmental)
- Fraud or Illegal Activities
- Theft

Human Resources

- Abuse of Authority (inappropriate supervisory directions)
- Alcohol/Drug/Substance Abuse in Workplace
- Discrimination, Harassment, Equal Employment or Diversity Issues
- Employee Background Checks
- Employee Disputes
- Professional License

- Retaliation

Information and Records

- Client Information and Data Protection (includes lost or compromised records and privacy matters)
- Information Systems
- Intellectual Property/Copyright Issues
- Proprietary or Confidential Information
- Records Management and Record Keeping

Legal and Regulatory Matters

- Escheat and Unclaimed Property
- Fair Competition, Antitrust and Antiboycott Matters
- Foreign Corrupt Practices Act and Improper Payments
- Insider Trading
- Inter-affiliate Agreements/Credit Extensions
- Money Laundering, Terrorist Financing, Know Your Customer Matters and OFAC

Media and Company Name

- Company Name and Brand
- Media or Public Relations

Physical Assets

- Physical Assets - Refers to any physical asset owned by the Company

Political Activities

- Lobbying Activities
- Political Activities and Contributions (Personal and Organizational)

Procurement and Purchasing

- Procurement and Purchasing Practices - Refers to any violation of Corporate Policy governing procurement and purchasing practices

Safety Matters

- Physical Threats or Violence
- Safety

Sales and Advertising

- Sales, Marketing and Advertising Practices - Refers to any false, misleading or deceptive advertising, sales or promotional materials; deliberate misleading messages, omissions, false claims about the Company's or any competitor products

Tax Issues

- Tax Issues - Refers to tax related matters that resulted in a compliance breach

Other

- Failure to Report a Violation of Code, Policy/Procedure, Law or Regulation
- Other
- Inquiry

Document Change Control

Issue Number	Issue Date	Changed By	Details
1.1	3/27/2020	Jeremy Snyder	Initial draft
1.2			
1.3			