

Whistleblower Policy (Summary)

Commitment

SNBH encourages employees and stakeholders to report concerns about accounting, auditing, fraud, or ethics violations.

Key Points

- Reports can be submitted anonymously to the Audit Committee.
- All reports are investigated promptly and independently.
- Strict prohibition on retaliation against good-faith reporters.

Sentient Brands Holdings, Inc.

Whistleblower Policy

1. Purpose

Sentient Brands Holdings, Inc. (“SNBH” or the “Company”) is committed to maintaining the highest standards of integrity, accountability, and transparency.

This Whistleblower Policy (the “Policy”) provides a process for directors, officers, employees, consultants, and stakeholders to report concerns about suspected misconduct, including:

- Accounting irregularities or fraud,
- Securities law violations,
- Breaches of Company policy,
- Unethical or illegal conduct.

The Policy ensures all reports are handled promptly, thoroughly, and without retaliation.

2. Scope

This Policy applies to:

- All directors, officers, employees, and consultants of SNBH and its subsidiaries.
- Vendors, contractors, shareholders, and stakeholders who interact with the Company.

3. Reporting Misconduct

3.1 Types of Reportable Matters

- **Financial misconduct:** fraud, misstatements, improper accounting, or auditing practices.
- **Legal and regulatory violations:** breaches of securities laws, insider trading, bribery, or corruption.

- **Ethical violations:** conflicts of interest, misuse of assets, or violations of the Code of Ethics.
- **Retaliation:** acts taken against individuals who report concerns in good faith.

3.2 Reporting Channels

- **Confidential Email:** whistleblower@snbhcorp.com (monitored by the Audit Committee).
- **Anonymous Hotline:** A third-party reporting service, accessible 24/7.
- **Written Reports:** Addressed to the Chair of the Audit Committee, marked “Confidential.”

4. Confidentiality & Anonymity

- Reports may be made anonymously.
- The Company will maintain confidentiality to the fullest extent practicable, consistent with the need to conduct a fair and thorough investigation.

5. Investigation of Reports

- The Audit Committee has primary responsibility for overseeing investigations of financial and compliance matters.
- Other matters may be referred to Human Resources, Legal, or appropriate management.
- All investigations will be conducted impartially, with findings documented and reported to the Board.

6. Protection Against Retaliation

- SNBH strictly prohibits retaliation against any individual who reports concerns in good faith or participates in an investigation.
- Retaliation includes termination, demotion, harassment, or discrimination.
- Employees engaging in retaliation will be subject to disciplinary action, up to and including termination.

7. Responsibilities

- **Audit Committee:** Oversight of reporting mechanisms and investigations of accounting/audit matters.
- **Management:** Ensuring awareness of this Policy and cooperating fully with investigations.
- **Employees & Stakeholders:** Reporting suspected misconduct in good faith.

8. Recordkeeping

- All complaints, investigation reports, and resolutions will be maintained securely by the Company for no less than **seven (7) years**, in compliance with SEC rules and the Company's Document Retention Policy.

9. Policy Review

- This Policy will be reviewed annually by the Audit Committee and updated as necessary to reflect changes in law, regulation, or best practices.