



CORPORATE GOVERNANCE

Whistleblower Policy

Confidential Reporting and Protection

Moonshot Rodeo FZCO

CLASSIFICATION

Board-Approved Policy

VERSION

1.0

OWNER

Board Designee (Chief
Executive Officer)

ADOPTED

November 30, 2025

EFFECTIVE

November 2025

REVIEW CYCLE

Annual

Adopted by the Board of Directors of Moonshot Rodeo FZCO on November 30, 2025. Moonshot Rodeo FZCO is domiciled in IFZA, United Arab Emirates. Fiscal year ending May 31, 2026.

1. Purpose

This Whistleblower Policy establishes procedures for reporting suspected misconduct and financial violations in accordance with:

- Sarbanes-Oxley Act Section 301 (Audit Committee complaints).
- Sarbanes-Oxley Act Section 806 (whistleblower protections).

2. Scope

This Policy applies to all officers, employees, contractors, consultants, vendors, and Board members of Moonshot Rodeo.

3. Reporting Channels

Individuals may report suspected misconduct through the following channels.

3.1 Direct Supervisor or Management (optional first step)

Individuals may choose to report to their direct supervisor or management if they believe the matter can be resolved quickly.

3.2 Board Designee (preferred)

Jayakumar Gopalan, Chief Executive Officer. Email: jay@moonshotrodeos.com.

3.3 Anonymous Reporting

Individuals may submit written reports anonymously to the Board Designee. Reports should provide sufficient detail to enable investigation.

4. Types of Reportable Concerns

This Policy covers reports of:

- Fraud or intentional misrepresentation.
- Financial statement misstatements or irregularities.
- Internal control violations or deficiencies.

- SEC or PCAOB violations.
- Related-party transaction violations.
- Violations of Company policies, laws, or regulations.
- Retaliation against individuals who report concerns.

5. Anti-Retaliation Protections

Under Sarbanes-Oxley Act Section 806, the Company strictly prohibits retaliation, discharge, demotion, suspension, harassment, or any adverse personnel action against individuals for:

- Reporting suspected violations of law to internal personnel or government agencies.
- Refusing to participate in activities that would constitute a violation of law.
- Participating in investigations or proceedings related to potential legal violations.

Retaliation complaints will be investigated immediately and addressed through appropriate remedial action.

6. Investigation Process

6.1 Receipt and Acknowledgment

All reports will be acknowledged within 5 business days. The Board designee will document the report and begin a preliminary assessment.

6.2 Investigation

The Board designee will conduct or direct a thorough, timely, and impartial investigation of the alleged violation. External counsel or forensic specialists may be engaged as appropriate.

6.3 Resolution

Upon conclusion of the investigation, appropriate corrective action will be taken, which may include disciplinary action, remediation of controls, or policy changes.

6.4 Reporting to the Board

The Board (or Audit Committee) will be informed of all investigations and their outcomes on a quarterly basis.

7. Confidentiality Provisions

The identity of the reporter will be kept confidential to the extent possible and permitted by law. Information will only be disclosed to those with a legitimate need to know for investigation or remediation purposes.

8. Record Retention

All whistleblower reports, investigation files, and supporting documentation will be retained for a minimum of seven (7) years in accordance with SEC document-retention requirements.

9. Contact Information

Board designee: Jayakumar Gopalan, Chief Executive Officer. Email: jay@moonshotrodeos.com.