

XEED ACQUISITIONS GROUP, INC.

Policy on Reporting of Concerns Regarding Accounting and Other Matters

Purpose

The Board of Directors of Xeed Acquisitions Group, Inc. (the “Company”) has adopted this **Policy on Reporting of Concerns Regarding Accounting and Other Matters** (the “Policy”) to provide a secure, confidential, and accessible process for employees, stockholders, and other stakeholders to report concerns regarding:

- Accounting practices or financial reporting;
- Internal accounting controls;
- Auditing matters;
- Legal or regulatory compliance; and
- Retaliation against individuals who report such concerns in good faith.

This Policy is intended to ensure that all concerns are addressed promptly, objectively, and without fear of reprisal.

Scope

The Policy applies to:

- All Company directors, officers, employees, contractors, agents, and representatives;
- Stockholders; and
- Other third parties with relevant knowledge of the Company’s conduct.

Reporting Channels

Reports may be submitted through any of the following channels:

1. **By Mail** – To the Audit Committee:
Xeed Acquisitions Group, Inc.
Attn: Audit Committee
535 Fifth Avenue
New York, New York 10017
2. **Chief Legal Officer** – In writing:
Xeed Acquisitions Group, Inc.
Attn: Chief Legal Officer
535 Fifth Avenue
New York, New York 10154
3. **Online Reporting System** – Via the secure EthicsPoint platform at:
https://secure.ethicspoint.com/domain/en/default_reporter.asp

Anonymity

Reports may be submitted anonymously where permitted by local law. The Company will make reasonable efforts to maintain the confidentiality of all reports, consistent with the need to conduct an adequate investigation and comply with legal requirements.

Content of Reports

To facilitate prompt and thorough review, reports should, to the extent possible:

- Be factual rather than speculative or conclusory;
- Include specific information such as dates, times, individuals involved, and relevant documents; and
- Provide sufficient corroborating evidence to support an investigation.

Investigation and Review

- Reports will be forwarded promptly to the **Audit Committee** or other appropriate members of management for review and resolution.
- The Company may engage internal or external resources to investigate the matter.
- Findings will be documented and appropriate remedial action taken where warranted.

Anti-Retaliation Commitment

The Company strictly prohibits any form of retaliation against individuals who, in good faith, report concerns or participate in an investigation under this Policy. Retaliation will itself be treated as a serious violation and may result in disciplinary action, including termination.

Adopted by the Board of Directors on April 22, 2025.

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