

# WHISTLEBLOWER POLICY

## DSG GLOBAL INC.

This policy applies to all DSG Global Inc. employees worldwide, including part time, temporary and contract employees.

### I. STATEMENT OF POLICY

DSG Global Inc. (the “**Company**” or “**DSG**”) is committed to providing a workplace conducive to open discussion of our business practices and is committed to complying with the laws and regulations to which we are subject, as well as our Code of Business Conduct and Ethics (the “**Code**”). Accordingly, the Company will not tolerate any conduct that is in violation of such laws, regulations or our Code. Each employee has a responsibility to promptly report any suspected misconduct, illegal activities or fraud, including any questionable accounting, internal accounting controls and auditing matters, or other violations or Federal and State laws or of our Code (collectively “**Misconduct**”) in accordance with the provisions of this policy.

### II. POLICY OF NON-RETALIATION

It is our policy to comply with all applicable laws that protect our employees against unlawful discrimination, retaliation, threats or harassment, as a result of their lawfully reporting information regarding, or their participation in investigations involving alleged Misconduct by the Company or its agents. Specifically, our policy is designed to prevent employees from being subject to disciplinary or retaliatory action by the Company or any of its agents or employees as a result of an employee’s:

- disclosing information to a government or law enforcement agency or a representative of the Company, where the employee has a good-faith, reasonable belief that the information demonstrates a violation or possible violation of a Federal or State law, rule or regulation;
- providing information, filing, testifying, or participating in a proceeding about to be filed, or otherwise assisting in an investigation or proceeding regarding any conduct that the employee reasonable and in good faith believes involved a violation or possible violation of a federal, state law, rule or regulation; or
- providing information to the Company’s representatives or other persons where the employee has good faith and a reasonable belief that the information discloses a violation or possible violation of our Code.

If any employee believes they have been subjected to any discrimination or retaliation or other action by us or our agents for reporting suspected Misconduct in accordance with this policy, they may file a complaint with our Compliance Office by following the procedures set forth below under the heading “Method of Reporting.” If it is determined that an employee has experienced any improper employment action in violation of this policy, we endeavor to promptly take appropriate corrective action.

### **III. METHOD OF REPORTING**

*Through Regular Channels.* If you become aware of suspected Misconduct, you should report it to your manager. In turn, your manager is responsible for bringing your report to the attention of the Compliance Officer. DSG has designated \_\_\_\_\_, our Chief Financial Officer, as the Compliance Officer responsible for handling reports of suspected Misconduct. If suspected Misconduct relates to questionable accounting or auditing matters or any matter involving the Compliance Officer, the suspected conduct may instead be reported to Robert Silzer, our Chief Executive Officer. In such instances, all references in this policy to the “Compliance Officer” should be read to refer to Robert Silzer. If you are not comfortable reporting the problem to your Manager, you may report it directly to the Compliance Officer. The Compliance Officer will investigate and assess your report to determine whether the information you reported constitutes a violation of the law or of DSG policy. The Compliance Officer will notify the Chair of the Audit Committee of all reports involving financial, accounting, internal accounting controls and auditing concerns.

*Directly to the Audit Committee.* DSG has also created a way for you to file a report directly to the Audit Committee if you do not feel comfortable making the report to the Compliance Officer (e.g. if your claim involves the Compliance Officer or individuals in his organization). You may do this anonymously or provide your name to enable a better follow-up. You may use this process to make a first-time report, for a report of retaliation in violation of this policy, or in circumstances in which you feel that your manager, an officer of the company, or the Compliance Officer did not properly address your prior report. Employees may anonymously report a suspected violation by delivering the complaint via regular mail to DSG Global Inc., Chairman of the Audit Committee, c/o John McIlvery, Stubbs Alderton & Markiles, LLP, 15260 Ventura Boulevard, 20<sup>th</sup> Floor, Sherman Oaks, California 91107, USA. Our outside legal counsel will forward all mail addressed to the Audit Committee Chair.

The role of the Audit Committee is to oversee the Company’s financial accounting and reporting and public disclosure on behalf of the Company’s Board of Directors. Accordingly, you should go to the Audit Committee for reports regarding serious matters, such as accounting fraud, that you do not feel comfortable reporting through normal channels; you should not report to the Audit Committee minor complaints, nor should you report to the Audit Committee personal matters other than the allegations of retaliation prohibited by this policy.

A report submitted to the Audit Committee can be provided completely anonymously. The report should focus on facts, rather than speculations or general conclusions. Because the report is anonymous, you should include as much specific information as possible to allow for proper assessment and investigation of the report. If you wish the Audit Committee to be able to contact you to further investigate, you will also need to provide your contact information.

### **IV. POLICY FOR RECEIVING AND INVESTIGATING REPORTS**

Upon receipt of any reported violation of the Code by any person other than an executive officer of the Company, under the compliance officer will determine whether the alleged information on the report alleges or contains allegations that might constitute a violation of the Code. The Compliance Officer, to the extent deemed appropriate, shall consult with the Audit Committee with respect to conduct or results of any such investigation. The Compliance Officer

will inform the reporting person (if their identity is known) that the report has been received and, to the extent the Compliance Officer determines is appropriate, provide him or her with the name of, and contact information for, the investigator(s) assigned to the report. With respect to any other report pursuant to this policy, upon receipt of such report, the Compliance Officer will determine whether the information in the report alleges, or contains allegations that might constitute misconduct. The Audit Committee shall be notified promptly of reports of alleged Misconduct determined to involve accounting, internal auditing controls and auditing concerns, or alleged violations of the Code by executive officers or directors of the Company. The Audit Committee will, to the extent it deems appropriate, appoint one or more internal and/or external investigators to promptly and fully investigate claims of Misconduct, under the supervision of the Compliance Officer, or, in the case of (i) alleged Misconduct relating to accounting, internal auditing controls and auditing concerns or (ii) alleged violation of the Code by executive officers or directors of the company, under the supervision and oversight of the Audit Committee or such other persons as the Audit Committee determines to be appropriate under the circumstances. The Compliance Officer will inform the reporting person (if their identity is known) that the report has been received, and to the extent appropriate, provide him or her with the name of, and contact information for the investigator assigned to the report.

If the investigation confirms Misconduct has occurred, we will promptly take appropriate corrective action with respect to the person(s) involved, including possible termination of such person(s), and will also take appropriate steps to correct and remedy any Misconduct.

## **V. RETENTION OF REPORTS**

The Compliance Officer will maintain a log of all reports, tracking their receipt, investigation and resolution. Each member of the Audit Committee and, at the discretion of the Compliance Officer, other personnel involved in the investigation of reports, shall have access to the log. Copies of the log and all documents obtained or created in connection with any investigation will be retained for a period of three years.

## **VI. YOUR OBLIGATIONS**

***Read and Understand the Policy.*** When you receive this policy (or updated versions), you are expected to understand this policy and comply with its terms. Please discuss any questions you may have regarding this policy with your direct manager or the Compliance Officer to ensure you understand this policy.

***Follow the Policy.*** You must act in accordance with this policy; report them to your manager, the Compliance Office or anonymously to the Audit Committee, as appropriate.