

WHISTLEBLOWER POLICY

1. POLICY STATEMENT

iINDEX Research and Development Indices Ltd. (“iINDEX”) is committed to the highest standards of ethical, legal, and responsible business conduct. We expect that everyone at iINDEX will perform their duties and responsibilities with honesty and integrity, and comply at all times with all applicable laws, rules, regulations, and company policies. If you become aware of actual or suspected illegal conduct or a conduct that violates our policies, it is your responsibility and obligation to report it so that iINDEX may address the violation and work to remedy it.

2. PURPOSE

This Whistleblower Policy has been put in place to:

- Encourage employees, partners or managers to disclose actual or suspected violations of the law or of our policies by iINDEX employees;
- Protect complainants from retaliation;
- Treat all parties to an investigation in a fair and equitable manner;
- Ensure confidentiality to the extent possible;
- Take corrective and disciplinary action if misconduct is discovered.

3. SCOPE

This policy applies to all employees of iINDEX, as well as independent contractors, consultants, agents, representatives, officers, and members of our Board of Directors (the “Board”).

4. DUTY TO REPORT MISCONDUCT

It is the duty of all the individuals listed above to report misconduct or suspected misconduct. Such misconduct may include but is not limited to:

- Providing false or misleading information, or withholding material information on iINDEX financial statements, accounting, auditing or other financial reporting fraud or misrepresentation;
- Pursuit of material benefit or advantage in violation of iINDEX’s Conflict of Interest Policy;
- Misappropriation or misuse of iINDEX resources such as funds, supplies or other assets;
- Unauthorized alteration or manipulation of computer files;
- Destroying, altering, concealing, covering up, falsifying, or making a false entry in any records that may be connected to an official proceeding, in violation of international or local law or regulations or otherwise obstructing, influencing, or impeding any official proceeding, in violation of federal, state, or local law or regulations;
- Any other violations of international or local laws;
- Unethical business conduct in violation of any iINDEX policies and/or the Code of Conduct;

- Danger to the health, safety, or well-being of employees and/or the general public;
- Forgery or alteration of documents;
- Authorizing or receiving compensation for goods not received or services not performed, or paying for services or goods that are not rendered or delivered;
- Authorizing or receiving compensation for hours not worked;
- Embezzling, self-dealing, or otherwise obtaining an unlawful private benefit (i.e., iNDEX assets being used by anyone in the organization improperly for personal gain).

5. ACTING IN GOOD FAITH

Any person who files a complaint alleging misconduct must act in good faith and have reasonable grounds to believe that the information disclosed indicates wrongdoing.

iNDEX prohibits retaliation against anyone who makes a good faith report of misconduct under this policy or participates in good faith in a resulting investigation. Anyone who engages in retaliatory conduct in violation of this policy will be subject to disciplinary action up to and including termination of employment.

However, making allegations that are determined by iNDEX to be unfounded and malicious or knowingly false is prohibited and may result in disciplinary action up to and including termination of employment.

6. PROCEDURE

Complaints and concerns may be submitted in writing to legal@indx.co.il.

You are encouraged to provide as much detail as possible regarding your complaint or concern. Please be candid and include all relevant and corroborating information known to you. In order to better respond to any reported concerns, it would be helpful if you provide your telephone number and other contact information when making the report. However, if you prefer to remain anonymous, you may report a concern without disclosing your name. The complainant should expect to receive confirmation of receipt of the complaint within three (3) working days if contact information is provided.

When there is reasonable cause to believe that a violation of law has occurred and an employee is not satisfied with the results of the internal reporting, or prefers not to report internally, they may also report directly to the appropriate legal governmental agency without fear of retaliation. Dependent on the nature of the complaint, this may include federal and local regulators of financial products.

Complaints and concerns can also be reported externally in a secure, anonymous and confidential fashion via TMX's Whistleblowing Service, ClearView Connects by

1. Use ClearView's [online system](#) (use "TMX Group" for login)
2. Speak with a ClearView agent at 855-925-1921 or 647 426-5632
3. Leave a voicemail report at 855-925-1921 or 647 426-5632
4. Mail a hard copy report to a confidential post office box at P.O. Box 11017, Toronto, ON M1E 1N0

7. INVESTIGATION

iINDEX treats all reports seriously and will promptly review and address each concern as appropriate. This may involve an investigation conducted by qualified personnel. Investigations will be conducted confidentially to the extent practical and appropriate under the circumstances; however, some disclosure may be necessary to effectively investigate the complaint. Appropriate corrective action will be taken to the extent appropriate.

8. MODIFICATION

iINDEX may modify this policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with applicable legal requirements.

This document outlines the policy of iINDEX Research and Development Indices Ltd., which is directed and supervised by VettaFi LLC. iINDEX Research and Development Indices Ltd. and VettaFi LLC are both group companies of TMX Group Ltd. VettaFi LLC delegates certain responsibilities and activities to iINDEX Research and Development Indices Ltd. as outlined within this document.

Review

Version	Reviewed	Next Review	Reviewed and Approved By
1.0.0	Sep 2025	Sep 2026	Index Committee

Changes

Disclaimer

The Indices and associated policies and documents are proprietary to iINDEX. No use or publication may be made of an Index, or any of its provisions or values, without the prior written consent of iINDEX. iINDEX is not responsible for any errors or omissions, regardless of the cause, for the results obtained from the use of the Content. In no event shall iINDEX be liable to any party for any direct, indirect, incidental, exemplary, compensatory, punitive, special, or consequential damages, costs, expenses, legal fees, or losses (including, without limitation, lost income or lost profits and opportunity costs) in connection with any use of the Content.