

ARTHUR CAPITAL INC.

**AMENDED AND RESTATED
REPORTING CONCERNS PROCEDURE
EFFECTIVE AS OF AUGUST 19, 2022**

TABLE OF CONTENTS

I - PURPOSE	3
II - SCOPE	3
III - SUBMISSION, RETENTION, AND TREATMENT OF REPORTS	3
3.1. Submission of Reports	3
3.2. Retention and Treatment of Reports	3
SIGNATURE	4

I - PURPOSE

The Company is committed to complying with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices. As part of that commitment, we encourage all employees of the Company and its subsidiaries to bring any concerns about accounting, auditing, or other compliance matters to the attention of the Company. The Company will not retaliate or permit retaliation in any way against an employee for a report of any concern about these matters made in good faith. In order to facilitate the reporting of such concerns, the Audit Committee of the Company's Board of Directors has established the following Procedures, which include procedures for: (i) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting, auditing, or other compliance matters; and (ii) the receipt, retention, and treatment of complaints received by the Company regarding accounting, auditing, or other compliance matters.

II - SCOPE

These Procedures are for the submission, receipt, retention, consideration, treatment, and resolution of reports by employees of the Company and its subsidiaries about accounting, auditing, or other compliance matters. For the purpose of these Procedures, reportable matters include, but are not limited to:

- fraud or deliberate error in the preparation, evaluation, review, or audit of the Company's financial statements
- fraud or deliberate error in the recording and maintaining of the Company's financial records
- deficiencies in or non-compliance with the Company's internal accounting controls, internal control over financial reporting, or disclosure controls and procedures
- misrepresentations or false statements to an officer or auditor of the Company regarding disclosures contained in the Company's financial statements, records, or audit reports
- failure to accurately and fairly report the Company's financial position, assets, results of operations, or cash flows
- attempts to mislead, deceive, coerce, or fraudulently influence internal or external accounting personnel or auditor personnel regarding the preparation, review, or audit of the Company's financial records or financial statements
- any concerns by an employee about other compliance matters subject to the Insider Trading Policy or Code of Business Conduct

III - SUBMISSION, RETENTION, AND TREATMENT OF REPORTS

3.1. Submission of Reports.

Reports may be submitted by employees on a confidential, anonymous basis by the following means:

- by submitting the report to the Audit Committee in writing (with an express designation that the report is submitted on a confidential, anonymous basis) to the Audit Committee at 1007 N. Orange St. Fl 4 #164, Wilmington DE 19801

Reports may be submitted by employees on a non-confidential basis to info@arthurcapital.co with "Reporting Concerns Procedure" in the subject line.

3.2. Retention and Treatment of Reports.

The Audit Committee will track the status of each report received by the Company in a log, which will include the following information about each report: (i) the date received; (ii) a summary of the nature of the report; (iii) the identity of the reporting person (if the report is not submitted on a confidential, anonymous basis); (iv) a summary of the disposition of the report; and (v) the date of disposition. Copies of the reports and written documentation of the dispositions thereof will be retained in accordance with the Company's document retention policies.

The Audit Committee will review each report with the assistance of such other persons or entities (e.g., counsel, auditors) as the Committee may deem appropriate. Confidentiality shall be maintained to the fullest extent possible, consistent with conducting an adequate review. Appropriate corrective action will be taken as and when warranted in the judgment of the Audit Committee.

SIGNATURE

The Corporation has duly caused this document to be signed on its behalf by the undersigned, thereunto duly authorized.

Dated: 08/19/2022

By: /s/ Joseph A. Rathbun

Name: JOSEPH A. RATHBUN

Title: Chair & CEO
