

TRON Whistleblower Protection Policy

Tron Inc. (“TRON”) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of TRON, we must practice honesty and integrity in fulfilling our responsibilities and comply with both the letter and spirit of all applicable laws and regulations. We aspire to create a culture at TRON that eliminates the need for a whistleblower policy; however, if employees or others do have issues, this policy lays out the appropriate channels for pursuing whistleblower concerns.

Reporting Responsibility

This Whistleblower Protection Policy is intended to encourage and enable employees and others to confidentially communicate serious concerns internally so that TRON can address and correct inappropriate conduct. It is the responsibility of all board members, officers, and employees to report concerns about violations of the TRON code of ethics or suspected violations of law.

No Retaliation

It is contrary to the values and policies of TRON for anyone to retaliate against any board member, officer, or employee who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, harassment or suspected fraud. Any employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reporting Procedure

TRON has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with Human Resources. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the Chairman of the TRON Audit Committee, who has the authority to investigate all reported complaints. Employees or applicable contractors with concerns or complaints may also submit their concerns in writing directly to their supervisor or the CEO or the General Counsel.

If, after submitting a written complaint, an employee would like to discuss any matter with General Counsel, the employee should so indicate in the submission and include a telephone number and email address at which he or she may be contacted if the General Counsel deems it appropriate.

If an employee believes that he or she has been subject to discrimination, retaliation or harassment for having reported any complaints or concerns under this policy, the employee should immediately report those facts following the same procedures that the employee submitted the original complaint or concern so that it can be investigated and addressed promptly and appropriately. If a complaint of discrimination, retaliation or harassment is substantiated, appropriate disciplinary or other action may be taken against the offending party commensurate with the severity of the offense, which may include termination of employment.

General Counsel

TRON's General Counsel is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and appropriately resolved. The General Counsel will advise the CEO and the full Audit Committee of all material complaints and their resolution, and will report at least annually to the full Audit Committee on compliance activity.

Accounting and Auditing Matters

The TRON General Counsel shall immediately notify the Audit Committee of any substantiable concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the Committee until the matter is resolved.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must exercise sound judgment, act in good faith, and have reasonable grounds for believing the information disclosed indicates a violation. An employee who intentionally files a false or baseless report of wrongdoing will be subject to discipline up to and including termination.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Anonymous Allegations

This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.
- Bad Faith

Handling of Reported Violations

TRON will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All complaints will be promptly investigated and appropriate corrective action will be taken, which may include termination of employment, if warranted by the investigation and evidence presented.

TRON may enlist employees of the Company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints or concerns regarding accounting, internal accounting controls or auditing matters. In conducting any investigation, TRON shall use reasonable efforts to protect the confidentiality and

anonymity of the complainant. However, in order to conduct an effective investigation, it may not be possible to maintain confidentiality and anonymity.

TRON shall retain as a part of the records of the Audit Committee all documents related to any such complaints or concerns for a period of no less than seven (7) years. The Company's outside auditors may review the records from time to time upon request.

The Audit Committee may modify or amend the procedures set forth herein at any time without notice.