IGCT Ltd. Whistleblower Policy

1. Purpose and scope

IGCT Ltd. (the “Corporation”) expects its directors, officers, employees, volunteers, and contractors to act honestly and follow the law. This policy, called for by Section 9.8 of the Bylaws, gives them a safe way to report concerns in good faith.

A concern covers any suspected fraud, theft, or misuse of funds; false financial records or reports; violation of law or of Corporation policy; undisclosed conflicts of interest; and any threat to the safety or confidentiality of the women the Corporation serves. Federal law also protects people who report federal offenses and bars destroying records to obstruct an investigation.

2. How to report a concern

Report a concern in writing or by speaking to the **Reporting Contact**, who is the President. A person may report anonymously by mailing a written note to the Corporation’s registered address, though a name and contact details make follow-up easier.

If the concern involves the President, or the President cannot act on it fairly, report it to the **Independent Contact**: an independent accountant, attorney, or nonprofit advisor appointed by the Board.

- Reporting Contact: Ashley K. Adkisson, President
- Independent Contact: [name and contact information to be inserted once appointed]

A person may also report suspected violations of law to law enforcement, the Colorado Attorney General’s office, or the IRS. Nothing in this policy limits that right.

3. No retaliation

The Corporation does not retaliate against anyone who reports a concern in good faith or helps with an investigation. Retaliation includes firing, demotion, reduced duties or hours, threats, harassment, and ending a volunteer or contractor relationship because of a report.

Anyone who retaliates is subject to corrective action, up to removal from office or termination. A person who believes they have faced retaliation should report it the same way as any other concern. A report made knowingly in bad faith is not protected and may lead to corrective action.

4. Handling and investigation

1. The person receiving a report confirms receipt within 7 days when the reporter can be reached.
2. The Reporting Contact, or the Independent Contact when the President is involved, reviews the report promptly and decides whether an investigation is needed.
3. Investigations are fair, prompt, and documented. The investigator may engage an accountant or attorney at the Corporation's expense.
4. Anyone named in a report is told of the concern and given a chance to respond, unless that would compromise the investigation.
5. The investigator gives a written finding. If the concern is substantiated, the Corporation takes corrective action and reports to the Board.

While the Board has only one director, the Independent Contact sends the written finding of any concern about the President to the director and keeps a copy in the corporate records. Once the Board has three or more directors, the Board reviews all findings, with any director involved in the matter stepping out. The Board reviews all reports received at least once a year.

5. Confidentiality, records, and adoption

- **Confidentiality.** Reports and investigations are kept as confidential as the law and a fair investigation allow. Participant names and personal details are never shared beyond those who need them.
- **Records.** The Secretary keeps each report, finding, and corrective action for at least seven years. No one may destroy or change records related to a report or investigation.
- **Distribution.** Every director, officer, employee, and volunteer receives a copy of this policy when they join and each year after.
- **Review.** The Board reviews this policy each year, together with the Conflict of Interest Policy.

This policy was adopted by the Board of Directors of IGCT Ltd. on ___Nov. 07_, 2026, under Section 9.8 of the Bylaws.

Signature: _____ Date: ___11/07/26_____

Ashley K. Adkisson, Secretary