iOncologi, Inc.

Financial Conflict of Interest (FCOI) Policy

Field	Value
Policy Owner	Amy Griffin, Designated FCOI Official, iOncologi, Inc.
Applies To	Investigators participating in PHS/NIH-funded research who are governed by this Policy, including applicable consultants and subrecipient personnel.
Authority	42 CFR Part 50, Subpart F; 45 CFR Part 94; NIH Grants Policy Statement § 4.1.10
Effective Date	August 31, 2025
Version / Last Review	1.0 / August 26, 2026
Review Cycle	Annually, and upon any change to federal regulation

1. Purpose

iOncologi, Inc. ("iOncologi" or "the Company") is committed to ensuring that the design, conduct, and reporting of research funded by the U.S. Public Health Service (PHS), including the National Institutes of Health (NIH), is free from bias resulting from any Investigator financial conflict of interest. This Policy establishes the standards and procedures by which iOncologi identifies, reviews, manages, reports, and, where necessary, eliminates financial conflicts of interest, in compliance with 42 CFR Part 50, Subpart F ("Promoting Objectivity in Research") and 45 CFR Part 94.

iOncologi operates in a setting in which conflicts are foreseeable rather than exceptional. The Company licenses intellectual property from academic institutions, collaborates with academic investigators who hold equity or consulting relationships, and pursues commercialization of technologies developed under federally funded research. This Policy is written on the premise that such interests are legitimate and disclosable, and that the appropriate institutional response is transparent identification and active management rather than avoidance.

2. Scope and Applicability

This Policy applies to each Investigator who is planning to participate in, or is participating in, research funded by a PHS grant or cooperative agreement for which iOncologi is the applicant or recipient institution, except that Investigators employed by or otherwise appointed to a subrecipient institution may be governed by the subrecipient institution's compliant FCOI policy, as specified in the applicable subaward agreement.

Exemption. Consistent with 42 CFR 50.604, the federal FCOI regulation does not apply to SBIR/STTR Program Phase I applications and awards. iOncologi nevertheless applies the disclosure and review provisions of this Policy to Phase I projects as a matter of internal practice, so that disclosures are current and complete at the point a Phase I project transitions to Phase II. Investigators on Fast-Track applications should note that the Phase II component is subject to the full regulatory requirements, and compliance obligations attach before Phase II funds are expended.

This Policy does not govern conflicts of commitment, institutional conflicts of interest, or interests arising solely from non-PHS-funded activities, which are addressed under separate Company policies.

3. Definitions

Term	Definition
Investigator	The Project Director/Principal Investigator and any other person, regardless of title or position, who is responsible for the design, conduct, or reporting of PHS-funded research. This may include collaborators, consultants, postdoctoral fellows, students, and subrecipient personnel.
Significant Financial Interest (SFI)	A financial interest consisting of one or more of the following, held by the Investigator (and the Investigator's spouse and dependent children), that reasonably appears to be related to the Investigator's institutional responsibilities. See Section 4 for thresholds.
Financial Conflict of Interest (FCOI)	An SFI that the Designated FCOI Official reasonably determines could directly and significantly affect the design, conduct, or reporting of the PHS-funded research.
Manage	Taking action to address an FCOI, which may include reducing or eliminating the interest, to ensure to the extent possible that the research will be free from bias.
Senior/Key Personnel	The PD/PI and any other person identified as senior/key personnel by iOncologi in a grant application, progress report, or other report submitted to the PHS.
Designated FCOI Official	The individual appointed under Section 5 with authority to solicit and review disclosures, determine whether an FCOI exists, and implement management plans.
Institutional Responsibilities	An Investigator's professional responsibilities on behalf of iOncologi, including research, research consultation, teaching, professional practice, service on committees, and service on panels such as Institutional Review Boards or Data and Safety Monitoring Boards.

4. Significant Financial Interest — Disclosure Thresholds

An Investigator must disclose any of the following interests held by the Investigator, the Investigator's spouse, or dependent children:

- Remuneration and equity in a publicly traded entity: aggregate value exceeding $5,000 in the twelve months preceding disclosure, where value is determined by reference to remuneration received (salary, consulting fees, honoraria, paid authorship) plus the value of any equity interest as of the date of disclosure.
- Non-publicly traded entities — remuneration: aggregate value exceeding $5,000 in the twelve months preceding disclosure.
- Non-publicly traded entities — equity: any equity interest of any value, including stock, stock options, warrants, or other ownership interest. There is no de minimis threshold.
- Intellectual property rights and interests: patents and copyrights, and any income or royalties received from such rights, excluding income from an Investigator's own employing institution where that institution is a U.S. institution of higher education, an academic teaching hospital, a medical center, or a research institute affiliated with such an institution.
- Reimbursed or sponsored travel related to institutional responsibilities, at a threshold of $5,000 in aggregate over the preceding twelve months from a single entity. Disclosure must include the purpose of the trip, the identity of the sponsor or organizer, the destination, and the duration. Travel reimbursed by a U.S. federal, state, or local government agency, a U.S. institution of higher education, an academic teaching hospital, a medical center, or an affiliated research institute is excluded.
- All financial interests received from foreign entities, including foreign institutions of higher education and foreign governments, where the interest meets the thresholds above.

The term SFI does not include an Investigator's ownership interest in iOncologi when iOncologi is the commercial, for-profit Institution whose FCOI policy governs the Investigator; salary, royalties, or other remuneration paid by iOncologi to an Investigator who is currently employed or otherwise appointed by iOncologi; income from investment vehicles such as mutual funds and retirement accounts in which the Investigator does not directly control investment decisions; income from seminars, lectures, or teaching engagements sponsored by a U.S. federal, state, or local government agency or U.S. academic institution; or income from service on advisory or review panels for such entities. The treatment of ownership interests in iOncologi is further addressed in Section 6.2.

5. Designated FCOI Official

The Company appoints a Designated FCOI Official who is responsible for administering this Policy. The Designated FCOI Official shall not review or determine the disposition of his or her own disclosure; where the disclosure belongs to the Designated FCOI Official, review shall be conducted by an independent reviewer appointed by the Board of Directors, who shall be free of any financial interest in the matter under review. Responsibilities include:

- Soliciting, collecting, and maintaining Investigator disclosures of Significant Financial Interests.
- Determining whether a disclosed SFI is related to PHS-funded research and whether it constitutes an FCOI.
- Developing, implementing, and monitoring management plans.
- Submitting FCOI reports to the NIH through the eRA Commons FCOI Module.
- Ensuring Investigator training and maintaining training records.
- Maintaining public accessibility of required information and posting this Policy on the Company's public website.
- Maintaining records for the periods specified in Section 12.

6. Investigator Disclosure Requirements

6.1 When Disclosure Is Required

Trigger	Deadline
Initial disclosure	No later than the time of application for PHS-funded research, and in all cases prior to expenditure of any funds under the award.
Annual disclosure	At least annually during the period of the award, on a schedule set by the Designated FCOI Official.
New or newly identified SFI	Within thirty (30) days of discovering or acquiring the interest (for example, through purchase, marriage, inheritance, or a new consulting agreement).
New Investigator joining a project	Prior to the individual's participation in the PHS-funded research.

Disclosure is made on the form at Appendix A, or a successor electronic form designated by the Company. Investigators are responsible for the accuracy and completeness of their disclosures. An Investigator who is uncertain whether an interest meets a disclosure threshold should disclose it and allow the Designated FCOI Official to make the determination.

6.2 Disclosures Specific to iOncologi's Operating Model

Ownership Interests in iOncologi. Consistent with 42 CFR § 50.603, an Investigator's ownership interest in iOncologi is excluded from the definition of Significant Financial Interest when iOncologi is the commercial or for-profit Institution whose FCOI policy governs the Investigator.

Salary, royalties, or other remuneration paid by iOncologi to an Investigator who is currently employed or otherwise appointed by iOncologi are also excluded from the definition of Significant Financial Interest, as provided by 42 CFR § 50.603.

This exclusion does not apply when the Investigator is governed by the FCOI policy of another institution, including a university or other subrecipient institution. Such Investigators must disclose their financial interests in iOncologi in accordance with the applicable institution's FCOI policy.

This exclusion applies only to financial interests in iOncologi that fall within the regulatory exclusions. Investigators must disclose covered financial interests in other entities, including equity interests, consulting income, royalties, intellectual property income, and covered sponsored or reimbursed travel, in accordance with this Policy.

7. Review and Determination

Upon receipt of a disclosure, the Designated FCOI Official shall determine (i) whether the disclosed interest is an SFI as defined in Section 4; (ii) whether the SFI is related to the PHS-funded research, meaning that the interest could be affected by the research or is in an entity whose financial interest could be affected by the research; and (iii) whether the SFI is an FCOI, meaning that it could directly and significantly affect the design, conduct, or reporting of the research.

The determination shall be documented in writing, with the reasoning recorded, and shall be completed before the expenditure of funds for the affected project or, for interests disclosed during the award period, within sixty (60) days of disclosure. A determination that a disclosed interest is not an FCOI must be documented with the same rigor as a determination that it is.

8. Management of Financial Conflicts of Interest

Where an FCOI is identified, the Designated FCOI Official shall develop and implement a written management plan before the expenditure of funds. Management plans are project-specific and proportionate to the nature and magnitude of the conflict. Available measures include, without limitation:

- Public disclosure of the FCOI in presentations, publications, and, where applicable, in informed consent documents for human subjects research.
- Disclosure of the FCOI to research participants and to collaborating institutions.
- Appointment of an independent monitor or independent reviewer capable of taking measures to protect the design, conduct, and reporting of the research from bias.
- Modification of the research plan, including modification of study design, endpoints, or analysis plan.
- Independent review or replication of key analyses by a party without a financial interest.
- Change of personnel or of personnel responsibilities, including disqualification of the Investigator from participation in all or a portion of the research.
- Reduction or elimination of the financial interest, including divestiture of equity or termination of a consulting relationship.
- Severance of relationships that create the conflict.

Each management plan shall specify the role and responsibilities of the conflicted Investigator, the conditions of the plan, how the plan is designed to safeguard objectivity, confirmation of the Investigator's agreement, how the plan will be monitored, and the duration of the plan. The Investigator shall acknowledge the plan in writing. The Designated FCOI Official shall monitor compliance on an ongoing basis until completion of the PHS-funded project.

9. Reporting to NIH

The Designated FCOI Official shall submit FCOI reports to the PHS Awarding Component through the eRA Commons FCOI Module in accordance with the following schedule:

Report Type	Timing
Initial FCOI report	Prior to the Company's expenditure of any funds under the award.
New or newly identified FCOI	Within sixty (60) days of identification, including FCOIs of newly participating Investigators.
Annual FCOI report	For the duration of the award, submitted at the same time as, and no later than, the annual progress report (RPPR), or at the time of any extension.
Revised report following retrospective review	Promptly upon completion of a retrospective review under Section 10, where the review determines that bias occurred.

Each FCOI report shall include the project number; PD/PI name; name of the Investigator with the FCOI; name of the entity in which the interest is held; nature of the interest; value of the interest by dollar range (or a statement that the value cannot be readily determined); a description of how the interest relates to the PHS-funded research and the basis for the determination that it conflicts with such research; and a description of the key elements of the management plan.

Annual reports shall address the status of the FCOI and any changes to the management plan, and shall specify whether the FCOI is ongoing or has been eliminated.

10. Retrospective Review and Mitigation

If iOncologi identifies an SFI that was not disclosed in a timely manner, or was not previously reviewed, the Designated FCOI Official shall review the interest within sixty (60) days and determine whether it is an FCOI. If it is, a management plan shall be implemented on an interim basis.

Where an FCOI was not identified or managed in a timely manner — including failure by an Investigator to disclose, failure by the Company to review, or failure of an Investigator to comply with a management plan — the Company shall, within one hundred twenty (120) days of the determination of noncompliance, complete a retrospective review of the Investigator's activities and the PHS-funded research to determine whether the research conducted during the period of noncompliance was biased in its design, conduct, or reporting.

The retrospective review shall be documented and shall record the project number, project title, PD/PI, Investigator name, entity, reason for the review, detailed methodology, findings, and conclusions. Where bias is found, the Company shall promptly notify the PHS Awarding Component and submit a mitigation report containing the key elements of the retrospective review documentation, a description of the impact of the bias on the research, and the Company's plan of action to eliminate or mitigate the effect of the bias.

If the Company determines that a clinical research project designed to evaluate the safety or effectiveness of a drug, medical device, or treatment was biased, and the research has already been published, the Company shall require the Investigator to submit a correction to the publication as required by 42 CFR 50.605(b)(3)(iii). Given that iOncologi's programs involve investigational biologics evaluated under FDA INDs, Investigators should regard this provision as directly applicable to Company research.

11. Subrecipients, Subawards, and Collaborating Institutions

Where iOncologi is the pass-through entity for a PHS award, the Company shall incorporate into every written subaward or consortium agreement terms establishing whether the FCOI policy of iOncologi or that of the subrecipient institution applies to the subrecipient's Investigators.

STTR partnerships. STTR awards require a formal collaboration with a research institution. Where the research partner is a university or academic medical center with an FCOI policy that complies with 42 CFR Part 50 Subpart F, the subaward agreement will ordinarily specify that the partner institution's policy governs its own Investigators. In that case, the agreement shall require the subrecipient to certify that its policy complies with the regulation and to report identified FCOIs to iOncologi in sufficient time — and in no case later than forty-five (45) days before the applicable NIH reporting deadline — to enable the Company to meet its own reporting obligations.

Where a subrecipient does not have a compliant FCOI policy, the subaward agreement shall specify that this Policy applies to the subrecipient's Investigators, and the agreement shall require those Investigators to submit disclosures to the Designated FCOI Official on the schedule in Section 6.

iOncologi shall provide FCOI reports to the PHS Awarding Component regarding all identified FCOIs of subrecipient Investigators prior to the expenditure of funds and within sixty (60) days of any subsequently identified FCOI.

12. Training

Each Investigator shall complete training on this Policy, on the Investigator's disclosure responsibilities, and on the requirements of 42 CFR Part 50 Subpart F:

- Prior to engaging in research funded by the PHS.
- At least every four (4) years thereafter.
- Immediately when the Company revises this Policy in a manner that affects Investigator requirements; when an Investigator new to the Company joins; or when the Company finds that an Investigator has not complied with this Policy or with a management plan.

The NIH FCOI tutorial, or an equivalent training program approved by the Designated FCOI Official, satisfies this requirement. The Company shall maintain records of training completion.

13. Public Accessibility

This Policy shall be posted on iOncologi's publicly accessible website and shall be submitted to NIH through the eRA Commons Institution Profile (IPF) Module.

Prior to the expenditure of funds under any PHS award, the Company shall make publicly accessible — either on a public website or by written response to any requestor within five (5) business days of a request — information concerning any SFI that meets all of the following: the SFI was disclosed and is still held by a Senior/Key Personnel member; the Company has determined that the SFI is related to the PHS-funded research; and the Company has determined that the SFI is an FCOI.

The information made available shall include the Investigator's name and title and role with respect to the research project, the name of the entity in which the SFI is held, the nature of the SFI, and the approximate dollar value by range ($0–$4,999; $5,000–$9,999; $10,000–$19,999; amounts between $20,000 and $100,000 by increments of $20,000; amounts above $100,000 by increments of $50,000), or a statement that the value cannot be readily determined.

Information posted on a website shall be updated at least annually and within sixty (60) days of the Company's receipt or identification of information concerning any additional SFI of a Senior/Key Personnel member that the Company

determines is an FCOI. Information shall remain available for at least three (3) years from the date it was most recently updated.

14. Recordkeeping

The Company shall maintain records of all Investigator disclosures, all determinations made under this Policy, all management plans and monitoring records, all retrospective reviews and mitigation reports, all FCOI reports submitted to NIH, and all training records for at least three (3) years from the date the final expenditure report is submitted to the PHS, or, where applicable, for the longer periods specified in 2 CFR 200.334.

15. Noncompliance, Enforcement, and Remedies

Failure by an Investigator to disclose a Significant Financial Interest, to disclose within the required timeframes, or to comply with the conditions of an approved management plan constitutes a violation of this Policy. Depending on the nature and severity of the violation, the Company may impose one or more of the following:

- Written warning and required re-training.
- Suspension of the Investigator's participation in the affected research pending review.
- Removal of the Investigator from the PHS-funded research project.
- Suspension or termination of a consulting agreement, advisory role, or employment.
- Referral to the Board of Directors.

The Company shall promptly notify the PHS Awarding Component of any violation that requires a retrospective review under Section 10. Investigators are advised that where the U.S. Department of Health and Human Services determines that a PHS-funded clinical research project has been designed, conducted, or reported by an Investigator with an unmanaged FCOI, the Company may be required to direct that Investigator to disclose the FCOI in each public presentation of the research results and to request a correction to any previously published work.

This Policy shall be enforced without regard to an Investigator's seniority, founder status, equity position, or role in the Company.

16. Policy Review

The Designated FCOI Official shall review this Policy at least annually and upon any amendment to 42 CFR Part 50 Subpart F, 45 CFR Part 94, or the NIH Grants Policy Statement. Material revisions require approval by the Board of Directors, republication on the Company's public website, and re-training of Investigators under Section 12.

Appendix A — Significant Financial Interest Disclosure Form

Complete and return to the Designated FCOI Official. Disclose interests held by you, your spouse, and your dependent children. If you have no disclosable interests, complete Sections 1 and 3 and mark "None" in Section 2.

Section 1 — Investigator Information

Field	Entry
Name and title	
Role on project (PD/PI, co-I, consultant, subrecipient)	
Grant / application number and project title	
Disclosure type (initial / annual / 30-day update)	

Section 2 — Significant Financial Interests

Entity	Nature of Interest	Value Range	Held By	Relationship to Research

Nature of interest: equity; stock options; salary/consulting fees; honoraria; royalty or milestone income; IP rights; sponsored or reimbursed travel; other (specify). Held by: self; spouse; dependent child.

Section 3 — Certification

I certify that the information provided is complete and accurate to the best of my knowledge. I understand that I must update this disclosure within thirty (30) days of acquiring or discovering any new Significant Financial Interest, and at least annually for the duration of the award. I understand that failure to disclose may result in the remedies described in Section 15 of the iOncologi FCOI Policy.

Signature	Printed Name	Date

Appendix B — Management Plan Template

Element	Content
Investigator and role	
Project number and title	
Entity and nature of the FCOI	
Value range of the interest	
Basis for FCOI determination — how the interest could directly and significantly affect the design, conduct, or reporting of the research	
Management measures adopted (see Policy Section 8)	
How the measures safeguard objectivity	
Monitoring method and frequency	
Duration of the plan and conditions for modification or termination	
Designated FCOI Official — signature and date	
Investigator acknowledgement — signature and date	