WHISTLEBLOWER POLICY

Inner Planets Terraforming Foundation Corporation

Adopted: 25 July 2026, by resolution of the Board of Directors (Resolution 2026-OM-3).

---

1. Purpose

This Whistleblower Policy ("Policy") is adopted to:

(a) encourage and enable directors, officers, employees, contractors, fellows, volunteers, and others associated with Inner Planets Terraforming Foundation Corporation (the "Foundation") to raise concerns about suspected violations of law, this Policy, the Foundation's other policies, the Foundation's Articles of Incorporation, the Foundation's Bylaws, or generally accepted ethical standards;

(b) ensure that those who raise concerns in good faith are protected from retaliation;

(c) provide clear procedures for reporting and investigating concerns; and

(d) implement the protections required by Section 1107 of the Sarbanes-Oxley Act (18 U.S.C. §1513(e)), which prohibits retaliation against any person who provides truthful information to a law-enforcement officer about a federal offense, and to satisfy the IRS Form 990-PF question regarding adoption of a written whistleblower policy.

---

2. Scope of reportable concerns

This Policy covers good-faith reports of suspected:

(a) violations of federal, state, or local law, including violations of the Internal Revenue Code (e.g., self-dealing, taxable expenditures, inurement, lobbying, political activity);

(b) violations of the Foundation's Articles of Incorporation or Bylaws, including violations of conflict-of-interest, public-availability, or consultation rules;

(c) violations of any policy adopted by the Foundation;

(d) financial improprieties, including embezzlement, theft, fraud, or misuse of Foundation funds;

(e) misuse, misappropriation, or unauthorized disclosure of confidential information;

(f) safety, harassment, discrimination, or other workplace concerns; and

(g) other actions that, if true, could materially harm the Foundation, its mission, its constituents, its donors, or the public.

This Policy is not intended to handle ordinary disagreements about Foundation strategy, programs, or policy direction; those should be raised through normal governance channels.

3. Reporting channels

A person who has a concern of the type described in Section 2 may report it through any of the following channels:

(a) **To the person's supervisor or the Chair**, where the concern does not involve the supervisor or the Chair;

(b) **To the Chair of the Audit Committee**, in writing or in a meeting requested for the purpose. The Chair of the Audit Committee shall be designated as the Foundation's primary "Compliance Officer" for purposes of receiving and triaging whistleblower reports;

(c) **To any Independent Director**, who shall promptly transmit the report to the Chair of the Audit Committee, unless the Independent Director's role makes that inappropriate, in which case the Independent Director shall transmit the report to the next-most-appropriate Independent Director or to legal counsel;

(d) **Via the Foundation's confidential reporting email address** (to be established by the Audit Committee), which shall be monitored by the Chair of the Audit Committee or a designated alternate.

A report may be made anonymously, but anonymous reports are inherently more difficult to investigate. Persons reporting are encouraged to identify themselves to facilitate inquiry.

4. Confidentiality

The Foundation shall treat all whistleblower reports as confidential to the maximum extent feasible, consistent with the need to conduct an adequate investigation and to comply with applicable law. The identity of a reporter shall be disclosed only:

to persons whose participation in the investigation is necessary;

where required by law or by court or administrative order; or

with the reporter's express written consent.

Persons participating in an investigation shall maintain confidentiality of all information learned during the investigation.

5. No retaliation

The Foundation shall not retaliate, and shall not permit any employee, officer, director, or other person acting on its behalf to retaliate, against any person for making a good-faith report under this Policy or for participating in any investigation under this Policy. Prohibited retaliation includes, but is not limited to, discharge, demotion, suspension, threats, harassment, discrimination, or any adverse change in the terms, conditions, or privileges of the person's relationship with the Foundation.

A reporter who believes that retaliation has occurred shall promptly report it through any of the channels in Section 3. Retaliation reports shall be treated with the same priority as the underlying whistleblower report.

A person who knowingly makes a false report, or who maliciously misuses this Policy, is not protected by this Section and may be subject to appropriate disciplinary action.

---

6. Investigation procedures

(a) **Receipt and acknowledgment.** The Chair of the Audit Committee, upon receipt of a report, shall acknowledge receipt to the reporter (where the reporter is identified) within five (5) business days.

(b) **Initial assessment.** The Chair of the Audit Committee shall conduct an initial assessment of the report to determine whether it falls within the scope of this Policy and warrants further investigation. The initial assessment shall be completed within fifteen (15) business days of receipt.

(c) **Investigation.** Where investigation is warranted, the Chair of the Audit Committee shall designate an investigator. The investigator may be an Independent Director, an officer (other than any officer who is the subject of, or otherwise potentially conflicted with respect to, the report), legal counsel, or an external investigator. The investigator shall have access to such records and personnel as necessary for the investigation.

(d) **Special procedures for senior personnel.** Where the report concerns the Chair, the founder, or any Independent Director, the investigation shall be conducted by an Independent Director not implicated in the report or by external counsel, and shall be reported directly to the full Board (excluding any director who is the subject of the report).

(e) **Conclusion.** Upon conclusion of the investigation, the investigator shall report findings and recommendations to the Audit Committee, and the Audit Committee shall report to the Board. The Foundation shall take appropriate corrective and disciplinary action consistent with the findings.

(f) **Communication with reporter.** Where the reporter is identified, the reporter shall be informed of the conclusion of the investigation in general terms, consistent with confidentiality and legal constraints.

---

7. Records

A confidential record of each report and the resulting investigation shall be maintained by the Chair of the Audit Committee and retained in accordance with the Foundation's Document Retention and Destruction Policy. The records shall be available to the Audit Committee, the Board, and external auditors and counsel as needed, and to government investigators as required by law.

---

8. Communication of policy

The Foundation shall communicate this Policy to all directors, officers, employees, contractors, fellows, and volunteers upon their engagement and at least annually thereafter. The Policy shall be posted on the Foundation’s website. New employees shall acknowledge receipt of this Policy in writing.

---

9. Review and amendment

This Policy shall be reviewed by the Audit Committee not less than annually and recommended to the Board for re-adoption, amendment, or replacement as appropriate. Material amendments require the approval threshold for amendment of bylaws under Bylaws Article XI.

End of Whistleblower Policy.