GLOBAL CAPACITY ALLIANCE, INC.

WHISTLEBLOWER PROTECTION POLICY

Policy on Reporting Suspected Violations of Law or Policy,
And Protection of Reporting Employees from Retaliation

PURPOSE:

To provide a mechanism for employees and others at Global Capacity Alliance, Inc. (the "Organization") to raise good faith concerns regarding suspected violations of law on the part of this Organization, to cooperate in an inquiry or investigation by a court, agency, law enforcement, or other governmental body, or to identify potential violations of Organization policy; and to protect employees who take such actions from retaliation.

POLICY:

The Organization is committed to maintaining a workplace where employees and others are free to raise good faith concerns regarding the Organization's business practices, specifically:

(1) reporting suspected violations of law on the part of the Organization, including but not limited to federal laws and regulations;

(2) providing truthful information in connection with an inquiry or investigation by a court, agency, law enforcement, or other governmental body; and

(3) identifying potential violations of Organization policy, specifically the policies contained in the Organization's Policies and Procedures Manual or any similar policy manual as it may exist from time to time.

An employee who wishes to report a suspected violation of law or Organization policy may do so confidentially by contacting the Board of Directors or the President.

The Organization expressly prohibits any form of retaliation, including harassment, intimidation, adverse employment actions, or any other form of retaliation, against employees who raise suspected violations of law, cooperate in inquiries or investigations, or identify potential violations of Organization policies. Any employee or other representative of the Organization who engages in retaliation will be subject to discipline, up to and including termination.

Any employee or other person who believes that he or she has been subjected to any form of retaliation as a result of reporting a suspected violation of law or policy should immediately report the retaliation to the Organization's Board of Directors or the President.

Reports of suspected violations of law or policy and reports of retaliation will be investigated promptly and in a manner intended to protect confidentiality, consistent with a full and fair investigation. The Board of Directors or a responsible officer will conduct or designate other internal or external parties to conduct the investigations. The investigating parties will notify the concerned individuals of their findings and prepare other reports as indicated by the circumstances. A summary of all such reports will be presented to the Board of Directors.

In the event that a report of a suspected violation of law or policy or retaliation involves an individual who reports to the President, then that official will not participate in the investigation and other officials or their designees must conduct the investigation.

Adopted by the Board of Directors: 15 August 2026