



IDW Media Holdings, Inc. Whistleblower Policy

Updated as of January 16, 2018

The Audit Committee (the “Audit Committee”) of the Board of Directors of IDW Media Holdings, Inc. (“IDW”) has adopted the following procedures for the receipt, retention and oversight of complaints by employees or any third party regarding alleged violations of IDW’s Code of Business Conduct and Ethics and accounting, internal accounting controls or auditing matters, including complaints regarding violations of the Company’s accounting policies and procedures or circumvention of internal accounting controls (the “Complaints”).

I. The Audit Committee has designated IDW’s Chief Financial Officer, currently Leslie Rozner (the “Compliance Officer”), to receive and investigate the Complaints. The Complaints may be made as follows:

1. in writing, marked “Urgent and Confidential”, to:

IDW Whistleblower Compliance Officer
c/o IDW Media Holdings, Inc.
11 Largo Drive South
Stamford, CT 06907;

2. via email to: compliance@idwmediaholdings.com; or

3. by calling 203-548-9796.

II. Upon receipt of a Complaint, the Compliance Officer shall promptly begin a preliminary investigation and shall consult with and/or request the assistance of all necessary parties, including but not limited to IDW’s management, outside legal counsel, and/or accounting experts. The Compliance Officer shall also prepare a summary of the nature of the Complaint, date of receipt of the Complaint, the current status of the investigation and any final resolution of the Complaint (the “Complaint Summary”) and shall update the Complaint Summary as appropriate. The Compliance Officer shall submit each Complaint Summary to the Audit Committee in advance of each regularly scheduled meeting and shall report to the Audit Committee at each meeting.

III. Upon completion of the preliminary investigation, the Compliance Officer shall present the findings of the investigation to the Audit Committee. If the Audit Committee determines that there is no reasonable justification for the Complaint, the Compliance Officer shall close the Complaint. If the Audit Committee determines that there is a reasonable possibility of a violation, the Compliance Officer shall consult with the Audit Committee to determine the appropriate course of action for a more comprehensive investigation and, if appropriate, corrective action.

IV. Employees of IDW are expressly authorized to make Complaints, as detailed in Section I above, on a confidential and/or anonymous basis. If requested, Complaints will be treated confidentially and/or anonymously, as applicable, to the extent reasonably possible. IDW prohibits retaliation against any individual who, in good faith, reports a Complaint or participates in an investigation of such Complaint. Any such conduct or attempted conduct of retaliation will be subject to disciplinary action up to and including termination.

V. IDW will retain all records relating to any Complaint, including but not limited to the investigation and resolution thereof. All such records are confidential and are protected by attorney-client privilege and/or the attorney work product doctrine.

VI. IDW will communicate these procedures to all of its employees and shall post them on the corporate website.