

Audit Complaint Procedures

Community Bancorp.

Owned by: Corporate

Approved: June 18, 2025

The Audit Committee of Community Bancorp. has adopted the following procedures for the treatment of complaints regarding accounting, internal accounting controls or auditing matters.

Any director, shareholder or employee of Community Bancorp. or of its subsidiary Community National Bank who believes that a financial reporting irregularity or violation of the company's internal accounting policies or public reporting requirements has occurred, whether intentional or not, should immediately inform the Company's General Counsel of his concerns. Reports may be anonymous.

Our General Counsel is Primmer Piper Eggleston & Cramer, and complaints should be directed to Denise Deschenes at their Littleton Office. Reports are made through our general counsel to ensure confidentiality and anonymity.

All such reports will be referred to the Audit Committee for investigation, review or other appropriate action. The Committee or its designee will conduct a prompt, thorough investigation or review of the report to determine whether or not a possible violation has occurred. All facts concerning such a report (including the identities of the complaining party, if known, the person alleged to have violated any policy or procedure, and any witnesses) will be kept confidential from anyone who does not have a legitimate reason to know about them, subject to management's need to investigate and take appropriate remedial measures.

If the Audit Committee concludes that any policy has been violated, it will take prompt corrective action reasonably designed to end the violation and to prevent any further violations from occurring.

After the Committee has completed its investigation or review and determined whether or not a violation occurred, it will advise the complaining party, if known, of the results of the investigation or review and the corrective action that, if any, is being taken as a result.

The company may not discriminate in any way against any complainant hereunder, unless it is determined that any such complaint was filed in bad faith or to harass an employee or employees of the company.

This policy shall be shared with all employees during their orientation and annually thereafter. It shall also be posted on the company's website, www.communitybancorpvt.com with a direct link for email to the General Counsel.