
INSTRUMENT ID:	IBRC-GOV-7B34D970
ISSUANCE DATE:	15 January 2026
CONTROLLING AUTHORITY:	NVC FUND HOLDING TRUST BOARD OF TRUSTEES
OPERATIONAL GATEWAY:	IBRANDS CORPORATION (PUBLIC SETTLEMENT AGENT)
CLASSIFICATION:	VALUATION AND DUE DILIGENCE AUDIT RECORD



IBRC & THE GENIUS ACT COMPLIANCE FRAMEWORK

Status: STRATEGIC ALIGNMENT

Entity: iBrands Corporation (IBRC)

Date: January 08, 2026

1. EXECUTIVE SUMMARY

The **GENIUS Act** (and related stablecoin legislation) sets strict requirements for the "Permitted Payment Stablecoin Issuer." While the **NVC Fund Holding Trust** serves as the principal asset provider, **Ibrands Corporation (IBRC)** provides the critical "Public Reporting" and "Institutional Transparency" layer required for modern regulatory compliance.

2. IBRC'S ROLE IN COMPLIANCE

IBRC is NOT the primary stablecoin issuer; rather, it serves as the **Public Settlement Gateway** and **Compliance Reporting Vehicle**. This role is vital for GENIUS Act alignment in the following ways:

A. Official Corporate Identity & Transparency

The GENIUS Act emphasizes verifiable corporate existence. IBRC is a fully documented U.S. corporation (Established: Nov 13, 2018). As a publicly-traded entity (92%+ controlled by the Trust), IBRC provides SEC/OTC filings and an auditable balance sheet reflecting \$29B+ in public equity backing.

B. Separation of Duties (Role Clarity)

Regulators often view the "all-in-one" model as a concentration risk. IBRC enables a **Dual-Entity Framework**: 1. **NVC Fund Holding Trust**: Private asset repository (Principal). 2. **IBRC**: Public execution and settlement (Agent/Gateway). 3. **NVCT U.S. Operations LLC**: Proposed purpose-built entity for direct GENIUS Act registration (FQPSI/SQPSI).

3. GOVERNANCE: STRATEGIC CONTROL VS. OPERATIONAL MANAGEMENT

The **GENIUS Act** compliance framework is strengthened by the clear separation of sovereign ownership from day-to-day management.

A. Founder's Role (Strategic Governance)

Frank Ekejija maintains **Sovereign Strategic Control** as the Principal of the NVC Fund Holding Trust. This includes: - Final approval on high-level strategic partnerships. - Majority voting control over IBRC and subsidiary entities. - Oversight of the trust's underlying \$56.7T+ asset base.

B. Board & Management (Day-to-Day Operations)

To meet the highest regulatory standards and avoid "unnecessary layers," IBRC and NVCT U.S. Operations, LLC will be managed by a **Competent Professional Board and Management Staff**. This team is responsible for: - All day-to-day management of banking operations. - Compliance, regulatory filings (GENIUS Act, SEC, OCC). - Standard treasury management and reporting. - Maintaining institutional-grade audits (PwC/Withum).

This structure ensures that the platform is both **Sovereign-Owned** and **Professionally-Managed**, satisfying the GENIUS Act's requirements for institutional accountability without creating complex legal hurdles.

4. CONCLUSION: IS IBRC A NECESSARY LAYER?

YES. IBRC serves as a strategic bridge that enhances the GENIUS Act framework's functionality. IBRC's public reporting and established corporate identity significantly streamline engagement with traditional financial institutions globally, providing the necessary **Institutional Shell** within which professional management can operate. This ensures the Trust remains protected while facilitating compliant business operations across multiple jurisdictions.

BY SIGNING BELOW, BOTH PARTIES ACKNOWLEDGE THE STRATEGIC ALIGNMENT AND OPERATIONAL GATEWAY ESTABLISHED BETWEEN THE NVC FUND HOLDING TRUST AND IBRANDS CORPORATION. THIS INSTRUMENT SERVES AS FORMAL RECORD OF BILATERAL INTENT AND REGULATORY TRANSPARENCY.

EXECUTED BY NVC TRUST:

Print Name:

Title: Executive Trustee

Date:

EXECUTED BY IBRANDS CORP:

Print Name:

Title: Authorized Representative

Date:

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