Charles Russell Speechlys

VOLTAGE X LIMITED

TERMS OF REFERENCE
FOR
THE AUDIT COMMITTEE

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TERMS OF REFERENCE FOR THE AUDIT COMMITTEE

OF

VOLTAGE X LIMITED
(Company)

1 INTRODUCTION

1.1 This committee (**Committee**) constituting a committee of the board of directors of the Company (**Board**), is constituted and authorised to act pursuant to a decision of the Board held at a duly convened and quorate meeting of the Board on 30 October 2026.

1.2 The Board has authorised the Committee, and has delegated to the Committee the competency, to exercise those powers, duties and functions as are set out in these terms of reference (**Terms**).

1.3 The initial members of the Committee are Edwin Tam (Chair), Mag Shum, Levent Shevki and Charles Bathurst.

2 DUTIES

2.1 The Committee shall carry out the following duties and functions for the Company and, where applicable, its subsidiary undertakings (**Group**), and, in doing so, shall have the powers set out in these Terms:

2.2 Financial reporting

The Committee shall:

2.2.1 monitor the integrity of the financial statements of the Company, including:

(a) its annual and half-yearly reports;

(b) its preliminary announcements; and

(c) any other formal statements or announcements relating to its financial performance;

2.2.2 review significant financial reporting issues and judgements which the financial statements contain, having regard to matters communicated to the Company by the external auditor;

2.2.3 review and challenge, where necessary:

(a) the application and appropriateness of significant accounting policies and any changes to them;

(b) the methods used to account for significant or unusual transactions where different approaches are possible;

(c) whether the Company has adopted appropriate accounting policies and made appropriate estimates and judgements, taking into account the views of the external auditor;

(d) the clarity and completeness of disclosures in the financial statements and the context in which such statements are made;

(e) significant adjustments resulting from the external audit process;

(f) the assumptions or qualifications in support of the going concern statement and the longer term viability statement, including the robustness of stress-testing and scenario planning; and

(g) the legality of any proposed dividend and the Company's ability to pay any dividend and still remain a going concern thereafter;

2.2.4 monitor compliance with financial reporting standards and the AIM Rules for Companies (as amended from time to time), as published by the London Stock Exchange plc (**AIM Rules**) (and related guidance notes), the Public Offers and Admissions to Trading Regulations 2024 (to the extent applicable) and other financial and governance reporting requirements;

2.2.5 review all material information presented with the financial statements, such as the strategic report and the corporate governance statements, insofar as it relates to audit and to risk management;

2.2.6 review any other statements that contain financial information requiring the approval of the Board, where to carry out a review by the Committee before approval by the Board would be practicable and consistent with any prompt reporting requirements under any law or regulation including under the AIM Rules; and

2.2.7 where the Committee is not satisfied with any aspect of the proposed financial reporting by the Company, report its views to the Board.

2.3 **Narrative reporting**

Where requested by the Board, the Committee shall review the content of the annual report and accounts and advise the Board on whether, taken as a whole, it is fair, balanced and understandable and provides the information necessary for shareholders of the Company to assess the performance, business model and strategy of the Company.

2.4 **Risk management systems and internal controls**

Risk assessment and management

2.4.1 The Committee shall:

(a) on behalf of the Board (which retains overall responsibility for risk management), keep under review the Company's internal financial

controls that identify, assess, manage and monitor financial risks and other internal control and risk management systems;

(b) on behalf of the Board, ensure that a robust assessment of the emerging and principal risks facing the Company has been undertaken (including those risks that would threaten its business model, future performance, solvency or liquidity and reputation), that procedures are in place to identify emerging risks and provide advice on the management and mitigation of those risks;

(c) on behalf of the Board, review the Company's risk assessment processes and capability to identify and manage new risks; and

(d) on behalf of the Board, review the effectiveness of the Company's IT systems and procedures.

Related Party Transaction review

2.4.2 The Committee shall review any contract proposed to be entered into between any member of the Group and a related party to the Group, whether as a result of the related party being a director, shareholder or otherwise (a **Related Party Contract**).

2.4.3 The Committee shall in reviewing a Related Party Contract request written details from the relevant director or shareholder of:

(a) the identity of the related party and how such related party is connected with the relevant director or shareholder;

(b) the proposed terms (to the extent not set out in the Related Party Contract);

(c) a benchmarking exercise to evidence that the proposed terms of the Related Party Contract are in line with terms which would be negotiated with an independent third party for similar services; and

(d) any other information which the Committee considers relevant to its review.

2.4.4 The Committee shall ensure that any credit terms in a Related Party Contract are in line with the Group's standard terms.

2.4.5 The Committee shall request from the Company's executive directors on a quarterly basis a report addressed to the Committee containing:

(a) details of all related party sales and expenses in the relevant quarter and the Related Party Contracts to which they relate;

(b) details of the related party debtor and creditor balances at the end of the quarter; and

(c) a confirmation that all such sales and expenses were made or incurred pursuant to Related Party Contracts reviewed and approved by the Committee (other than in respect of Related Party Contracts entered into prior to the establishment of the Committee).

Internal controls

2.4.6 The Committee shall keep under review the internal financial controls and internal control systems of the Company and, at least annually, carry out a review of their effectiveness, covering all material controls including financial, operational, reporting and compliance controls.

2.4.7 The Committee shall, on behalf of the Board, support the Board in making any declaration required by applicable governance codes on the effectiveness of the Company's material controls as at the balance sheet date, including advising the Board on any material controls which have not operated effectively and any remedial action taken or proposed.

On-going viability

2.4.8 The Committee shall review and approve the statements to be included in the annual report concerning internal controls and risk management, including the assessment of principal risks and emerging risks and the viability statement.

Management and internal and external audit reports

2.4.9 The Committee shall:

(a) review the assurance reports from management on the effectiveness of the internal control and risk management systems and from the internal audit (to the extent in place), the external auditor and others, on the operational effectiveness of matters related to risk and control. The Committee should satisfy itself that these sources of assurance and information are sufficient and objective and are enough to enable the Board to satisfy itself that they are operating effectively; and

(b) review the timeliness of, and reports on, the effectiveness of corrective action taken by management in response to any material external or internal (to the extent in place) audit recommendation.

Disclosures

2.4.10 The Committee shall:

(a) review and approve the statements to be included in the annual report concerning internal controls and risk management and ensure that relevant disclosures are given in the directors' report as to the Company's risk management and strategy in relation to financial instruments;

(b) consider any necessary disclosure implications of the process that has been applied by the Board to deal with material internal control aspects of any significant problems disclosed in the annual report and accounts; and

(c) consider the major findings of any relevant internal investigations into risk and control weaknesses, fraud, or misconduct and management's response, and also consider whether any such failings or weaknesses are significant and therefore require disclosure, the basis and accuracy of explanations given as to what actions are being taken to address them, and whether the level of disclosure of such actions is appropriate.

2.5 **Internal audit**

2.5.1 As the Company has no internal audit function, the Committee shall:

(a) regularly review the need for an internal audit function, make any recommendation to the Board based on the growth of the Company, the scale, diversity and complexity of the Company's activities and the number of employees, as well as cost/benefit considerations and explain the reasons for the absence of such a function, how internal assurance is achieved and how this affects the external audit work to the Board for disclosure in the annual report; and

(b) assess whether the processes applied by management to ensure that the internal controls systems are functioning as intended, provide sufficient and objective assurance.

(c) If the Board recommends the appointment of an internal audit function:

- the Committee shall monitor and assess the role and the effectiveness of the Group's internal audit function in the context of the Group's overall risk management system and the work of compliance, finance and the external auditor;

- the Committee shall consider applications for the post and approve the appointment of the head of the internal audit function;

- any dismissal of the post holder should be considered by the Committee;

- the Committee shall ensure the internal audit function has unrestricted scope, the necessary resources and appropriate access to information to enable it to perform its function effectively, ensure there is open communication between different functions and that the internal audit function evaluates the effectiveness of these functions

as part of its internal audit plan and ensure that the internal audit function is equipped to perform in accordance with the relevant professional standards for internal auditors;

- the Committee shall review promptly all reports on the Group from the internal auditors;

- the Committee shall determine whether it is satisfied that the quality, experience and expertise of internal audit is appropriate for the business;

- the Committee shall consider whether an independent, third-party review of processes is appropriate;

- the Committee shall review the actions taken by management to implement the recommendations of internal audit and to support the effective working of the internal audit function;

- the Committee shall ensure the internal auditor has direct access to the chairperson of the Board and the Chairperson of the Audit and Risk Committee and is accountable to the Committee; and

- the Committee shall also monitor and review the effectiveness of the Group's third-party service providers.

2.6 **External audit**

The Committee shall, taking into account any applicable law and legislation, other professional requirements, the FRC Minimum Standard on Audit Committees and the External Audit (May 2023) and the Financial Reporting Council's Revised Ethical Standard 2024 (**Ethical Standard**):

2.6.1 **Appointment, reappointment and resignation**

(a) consider and make recommendations to the Board, to be put to shareholders for approval at the Company's annual general meeting, on the appointment, reappointment or removal of the Company's external auditor;

(b) oversee any tender for the audit services contract to enable the Committee to compare the quality and effectiveness of the services provided by the incumbent external auditor with those of other audit firms and, in respect of such tender, conduct such tender process and develop and oversee the selection process, ensuring that all tendering firms have such access as is necessary to information and individuals during the tendering process;

(c) if any external auditor resigns, investigate the issues leading to this resignation and decide whether any action is required;

(d) evaluate the risks to the quality and effectiveness of the financial reporting process in light of the external auditor's communications with the Committee including consideration of the need to take into account the risk of the withdrawal of the external auditor from the market as part of that evaluation; and

(e) ensure co-ordination with the activities of the internal audit function (where such function has been established);

2.6.2 **Terms of engagement**

(e) oversee the relationship with the external auditor and negotiate and agree their terms of engagement, including any engagement letter issued at the start of each audit, and, where more than one firm of auditor is used, ensuring co-ordination between them; and

(f) oversee the scope of the audit and, in consultation with the executive directors, agree and approve their remuneration (including fees for both the audit and non-audit services) to ensure that the level of fees is appropriate to enable an effective and high quality audit to be undertaken;

2.6.3 **Independence and expertise**

(f) review and assess on an annual basis:

(i) the external auditor's independence and objectivity taking into account the relevant UK law, the Ethical Standard and other professional and regulatory requirements and the relationship with the external auditor as a whole, including any threats to the auditor's independence and the safeguards to mitigate those threats including the provision of any non-audit services; and

(ii) the qualifications, expertise and resources of the external auditor and, taking into account relevant UK professional and regulatory requirements, the effectiveness of the external audit process, which shall include a report from the external auditor on their own internal quality procedures;

(g) seek reassurance from the external auditor and their staff and satisfy itself that they have no relationships with the Company (other than in the ordinary course of business) which could adversely affect the auditor's independence and objectivity;

(h) seek information from the external audit firm about, and monitor, the external audit firm's policies and processes for maintaining

independence and its compliance with the relevant UK law, regulation and other professional requirements and the Ethical Standard, including guidance, on the rotation of the audit partner and staff;

(i) agree with the Board, the Company's policy on employment of former employees of the Company's external auditor, taking into account the Ethical Standard and legal requirements and monitor the application of this policy;

2.6.4 **Fees of external auditor**

(j) monitor the level of fees paid by the Company to the external auditor compared to the overall fee income of the firm, office and partner and assess these in the context of the legal, professional and regulatory requirements, guidance and the Ethical Standard;

2.6.5 **Non-audit services**

(j) develop and recommend to the Board, and implement, the Company's formal policy on the external auditor's provision of non-audit services, including the Committee's approval of non-audit services and the types of non-audit service to be pre-approved, and assessment of whether non-audit services have a direct or material effect on the audited financial statements. The policy should include assessment of:

(i) threats to the external auditor's independence and objectivity and any safeguards in place to eliminate or reduce threats;

(ii) the nature of the non-audit services;

(iii) in light of the external audit firm's skills and experience, whether it is the most suitable supplier of the non-audit service;

(iv) the fees for the non-audit services, both for individual services and in aggregate, relative to the audit fee, including special terms and conditions; and

(v) the criteria governing compensation of the individuals performing the audit;

(k) ensure that the provision of the non-audit services does not impair the external auditor's independence or objectivity, satisfying itself that there are no relationships between the external auditor and the Company outside the ordinary course of business (including the level of non-audit fees) that could adversely affect the external auditor's independence and objectivity, or the audit process;

(l) keep the policy for the provision of non-audit services under review;

2.6.6 **Audit cycle**

(m) review and approve the annual audit plan at the start of the audit cycle and ensure it is consistent with the scope of the audit engagement, having regard to the seniority, expertise and experience of the audit team;

(n) meet regularly with the external auditor (including once at the planning stage before the audit and once after the audit at the reporting stage) and at least once a year, without the executive directors or management being present, to review and discuss the external auditor's remit and the findings of the audit including (but not limited to) any major resolved or unresolved issues that arose during the audit, the external auditor's explanation of how risks to audit quality were addressed, key accounting and audit judgements, the external auditor's view of their interactions with senior management and levels of errors identified during the audit;

(o) consider communications from the external auditor on audit planning and findings on material weaknesses in accounting and internal control systems that come to the auditor's attention, including a review of material items of correspondence between the Company and the external auditor;

(p) review any representation letter(s) requested by the external auditor before they are signed by senior management and consider whether, based on the knowledge of the members of the Committee, the information provided is complete and appropriate;

(q) review, before its consideration by the Board, the external auditor's report to the directors and their management letter, including management's response to the auditor's findings and recommendations; and

(r) at the end of the audit cycle, assess the effectiveness of the audit process including:

(i) reviewing whether the external auditor has met the agreed audit plan and whether the external auditor identified any risks to audit quality and, if so, how these were addressed;

(ii) understanding reasons for changes to the audit plan;

(iii) considering the external auditor's robustness and perceptiveness in handling key accounting and audit judgements and responding to the Committee's questions;

(iv) obtaining feedback from key people on the conduct of the audit; and

(v) reviewing and monitoring the content of the external auditor's management letter and reporting to the Board on the effectiveness of the audit process.

2.7 **Whistleblowing**

2.7.1 The Committee shall:

(a) review the effectiveness, adequacy and security of the Company's arrangements for its employees, contractors and external third-parties to raise concerns, in confidence and anonymously, about possible wrongdoing in financial reporting or other matters; and

(b) ensure that these arrangements allow proportionate and independent investigation of such matters and appropriate follow-up action.

2.7.2 The Chairperson of the Committee shall act as the lead investigator in respect of all whistleblowing reports received in accordance with the Group's Whistleblowing Policy. In discharging this role, the Chairperson shall handle all whistleblowing matters with professionalism, confidentiality and promptness, maintain independence and impartiality throughout any investigation, acknowledge all concerns reported in a timely manner, and report on the progress of any investigation to the whistleblower as appropriate. The Chairperson shall not discuss or disclose matters under investigation other than as required for the proper conduct of the investigation. Where a whistleblowing concern relates to the conduct of the Group's employees, including matters falling within the Group's Employee Handbook (Corruption, Theft, Fraud and Embezzlement), the investigation shall be conducted in accordance with the Group's applicable disciplinary procedures.

2.8 **Fraud**

The Committee shall review the Company's procedures for detecting fraud.

2.9 **Compliance**

The Committee shall:

2.9.1 review the Company's systems and controls for ethical behaviour and the prevention of bribery and modern slavery and receive reports on non-compliance;

2.9.2 review regular reports from the Company's money laundering reporting officer and the adequacy and effectiveness of the Company's anti-money laundering systems and controls; and

2.9.3 keep under review the adequacy and effectiveness of the Company's compliance function.

2.10 **Engagement with shareholders**

The chair of the Committee should seek engagement with shareholders of the Company on significant matters related to the Committee's areas of responsibility.

3 MEMBERSHIP OF THE COMMITTEE

3.1 Members of the Committee shall be appointed by the Board.

3.2 The Committee shall comprise two or more members of which one shall be the chair of the Committee.

3.3 Each member of the Committee shall be an independent non-executive director of the Company (independence being a matter determined by the Board). At least one member of the Committee shall have recent and relevant financial experience, ideally with a professional qualification from one of the professional accountancy bodies, and it should be made clear to the members of the Committee which member(s) have that experience. The committee as a whole shall have competence relevant to the sector in which the Company operates.

3.4 The chair of the Board shall not be chair of the Committee but the chair of the Board may be a member of the Committee provided the chair of the Board is an independent non-executive director of the Company.

3.5 Appointments to the Committee shall be for a period of up to three years, extendable by no more than two additional three-year periods, so long as the relevant member continues to be independent and satisfy any other requirements for membership of the Committee.

3.6 The Board shall appoint the chair of the Committee and shall determine the period for which the chair of the Committee will hold office. In the absence of the chair of the Committee, the remaining member(s) present at a meeting of the Committee shall elect one of their number present to chair the meeting.

3.7 The key responsibilities of the Committee chair shall include:

3.7.1 reviewing membership of the Committee annually as part of the annual performance evaluation of the Committee.

3.7.2 Setting agendas for Committee meetings, chairing those meetings and ensuring the effective operation of the Committee;

3.7.3 Reviewing the Company's arrangements for its employees to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters. The Committee shall ensure that these arrangements allow proportionate and independent investigation of such matters and appropriate follow up action;

3.7.4 Ensuring that comprehensive information is available in advance of meetings to enable informed decision making;

3.7.5 Ensuring that the Committee addresses all the tasks delegated to it;

3.7.6 Engaging with shareholders and other stakeholders on significant matters relating to the Committee's area of responsibility;

3.7.7 Communicating the work of the Committee through the relevant sections of the Company's annual report and accounts; and

3.7.8 Answering questions on the Committee's activities at shareholder meetings.

4 COMPANY SECRETARY

4.1 The Company Secretary or their nominee shall act as the secretary of the Committee and provide all necessary support to the Committee, including taking the minutes of the Committee and ensuring that the Committee receives information and papers in a timely manner to enable a full and proper consideration to be given of the relevant issues.

5 ATTENDANCE AT MEETINGS

5.1 The Committee shall meet at least three times a year at appropriate intervals in the Company's financial reporting and audit cycle and otherwise as required.

5.2 Outside of the formal meeting programme, the chair of the Committee shall maintain a dialogue with key individuals involved in the Company's governance, including the chair of the Board, the chief executive, the finance director, the external audit lead partner and the head of internal audit (to the extent in place).

5.3 Only members of the Committee have the right to attend and vote at meetings of the Committee. The chair of the Committee shall have the discretion to decide who, other than the members of the Committee, shall attend and address meetings of the Committee.

5.4 The secretary of the Committee shall ascertain, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly.

5.5 Meetings of the Committee may be conducted when the members are physically present together or together by means of either video or audio conference facilities.

6 NOTICE OF MEETINGS

6.1 Meetings of the Committee shall be called by the secretary of the Committee at the request of (i) the chair of the Committee, (ii) any member of the Committee, (iii) the finance director of the Company, (iv) the external audit lead partner or (v) the head of internal audit (to the extent in place).

6.2 Unless the Committee otherwise agrees, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee by the secretary of the Committee no later than five working days before the date of the meeting. Supporting papers shall be sent to

members of the Committee at the same time, but Committee papers may be forwarded at shorter notice with the approval of the chair of the Committee.

6.3 The secretary of the Committee may send notice, agendas and supporting papers in electronic form where the recipient has agreed to receive documents in such a way.

7 QUORUM

7.1 The quorum necessary for the transaction of business at a meeting of the Committee shall be two members present in person or present by means of audio or video conference facilities.

7.2 A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the powers, duties or functions vested in or exercisable by the Committee under these Terms.

8 VOTING ARRANGEMENTS

8.1 Subject to paragraphs 8.2 and 8.3 below, each member of the Committee shall have one vote which may be cast on matters considered at the meeting. Votes can only be cast by members attending a meeting of the Committee (whether in person or by audio or video conference facilities).

8.2 If a matter that is considered by the Committee is one where a member of the Committee, either, directly or indirectly, has a personal interest, that member shall not be permitted to vote on that matter at the meeting.

8.3 Except where the chair of the Committee has or may have a personal interest in the matters coming before the meeting, the chair shall have a casting vote.

9 MINUTES OF MEETINGS

9.1 The secretary of the Committee shall minute the proceedings and resolutions of all meetings of the Committee, including recording the names of those present and in attendance.

9.2 Draft minutes of meetings of the Committee shall be agreed with the chair of the Committee and then be circulated promptly by the secretary of the Committee to all members of the Committee, unless in the opinion of the chair of the Committee, it would be inappropriate to do so. Once approved, minutes shall be circulated to all other members of the Board unless, in the opinion of the chair of the Committee, it would be inappropriate to do so.

9.3 A resolution in writing and signed by all members of the Committee will be as effective as a resolution passed at a meeting of the Committee. Any written resolution shall be tabled and noted at the next meeting of the Committee.

10 ANNUAL GENERAL MEETING

All members of the Committee shall (unless absent due to illness or other unavailability) attend the annual general meeting of the Company and the chair of the Committee (or

other appropriate member of the Committee) shall be available to respond to any questions from shareholders of the Company touching on or concerning matters for which the Committee is responsible.

11 REPORTING RESPONSIBILITIES

11.1 The Committee shall after each meeting of the Committee report to the Board at the next meeting of the Board, on all matters within the responsibilities of the Committee. Minutes of recent meetings of the Committee shall be included in the Board papers for a subsequent meeting of the Board.

11.2 The Committee shall prepare a formal report on its activities and how the Committee has discharged its responsibilities, such report to be included in the Company's annual report.

12 GENERAL MATTERS

12.1 The Committee shall:

12.1.1 carry out such other duties or functions as may from time to time be delegated to the Committee by the Board;

12.1.2 have access to such resources as the Committee considers necessary to carry out its duties or functions;

12.1.3 be provided (when required) with appropriate and timely training, both in the form of an induction programme for new members of the Committee or on an ongoing basis for all members;

12.1.4 give due consideration to all applicable laws and regulations, in particular the provisions of the QCA Corporate Governance Code, the QCA Audit Committee Guide and the requirements of the AIM Rules;

12.1.5 oversee any investigation of activities which are within the scope of these Terms;

12.1.6 work and liaise as necessary with all other committees of the Board;

12.1.7 arrange for periodic reviews of its own performance;

12.1.8 at least annually, review these Terms to ensure that the Committee is operating at maximum effectiveness and recommend any changes it considers necessary to these Terms to the Board for consideration;

12.1.9 be responsible for co-ordination of the internal (to the extent such a function has been established) and external auditors;

12.1.10 serve as the final point of escalation within the Company's committee governance structure for any investigation of activities which are within the scope of these Terms;

12.1.11 make a statement in the annual report about the Committee's composition and activities, including the number of meetings held, its members' attendance and the process used for appointments to the Committee (explaining if external advice or open advertising has not been used); and

12.1.12 make these Terms available to shareholders and publish them on the Company's website.

13 AUTHORITY

13.1 The Board authorises the Committee to:

13.1.1 carry out all powers, duties and function set out in these Terms;

13.1.2 have unrestricted access to the Company's documents and information;

13.1.3 obtain, at the expense of the Company, appropriate independent legal or professional advice on any matter within these Terms as it considers necessary;

13.1.4 seek any information it requires from any employee of the Company to enable the Committee to properly perform any of its powers, duties or functions;

13.1.5 secure, at the expense of the Company, the attendance of external advisers at meetings of the Committee if the Committee considers this necessary;

13.1.6 call any employee of the Company to answer questions at a meeting of the Committee as and when required;

13.1.7 have the right to publish in the annual report of the Company details of any issues that have not been resolved between members of the Committee (on the one hand) and the Board (on the other hand);

13.1.8 commission, at the expense of the Company, any reports which members of the Committee consider necessary or desirable to assist them carry out any or all of powers, duties or functions of the Committee;

13.1.9 (collectively or individually) have direct access to the finance director of the Company, the external auditor of the Company or the head of internal audit (to the extent in place); and

13.1.10 subject to prior approval of the Board, sanction, at the expense of the Company, the obtaining of independent legal or other professional advice by any director of the Company, or any director of a subsidiary of the Company, who indicates to the Committee that they require, or have obtained, independent legal or other professional advice in relation to their duties, provided that, in seeking such approval of the Board, the Committee shall provide to the Board full details of any expense which is to be incurred in doing so.

14 PROCEDURE

14.1 Subject to the Company's articles of association, the Committee shall determine its own procedures.

15 TERMS OF REFERENCE

15.1 These Terms shall only be changed with the approval of the Board.

These Terms were adopted at a meeting of the board of directors of the Company on 30 October 2026.

These Terms will be next reviewed around November 2029.